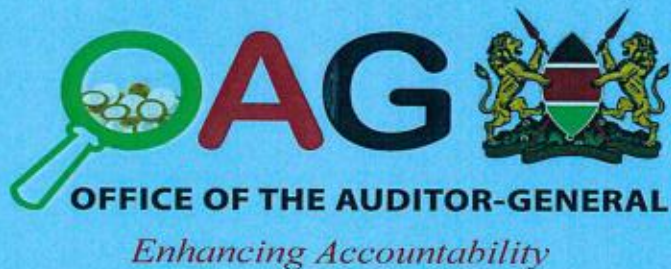




REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY PAPERS LTD	
DATE: 07 MAR 2023	DAY: TUESDAY
TABLED	The leader of the Majority Party (L.O.M.) Inzofu Mwale
OF:	
CLERK-AT THE-TABLE:	

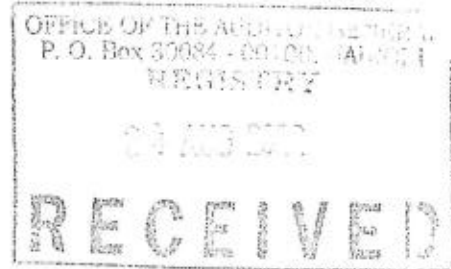
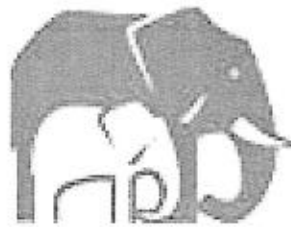
THE AUDITOR-GENERAL

ON

KENYA WILDLIFE SERVICE

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

**KENYA
WILDLIFE
SERVICE**



REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

Prepared in accordance with the Accrual Basis of Accounting Method under the International Financial Reporting Standards (IFRS)

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I. CORPORATE INFORMATION

Background information

Kenya Wildlife Service (KWS) was established by the Wildlife Conservation and Management Act, 1989 (now repealed and replaced by Wildlife Conservation and Management Act, 2013) and subsequent miscellaneous amendments. The overall mandate of KWS is to conserve and manage wildlife in Kenya and to enforce related laws and regulations. It has a sole jurisdiction over national parks and supervises other wildlife management areas, including national reserves, private sanctuaries and conservancies, and all conservation and management activities outside protected areas.

Our Vision

To conserve Kenya's wildlife and its habitats for posterity.

Our Mission

To sustainably manage Kenya's wildlife and its habitats for the benefits of nature and humanity.

Corporate Values

KWS has adopted four main corporate values, which serve as guiding principles in the provision of quality and acceptable services to our customers. These values include;

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

Principal Activities

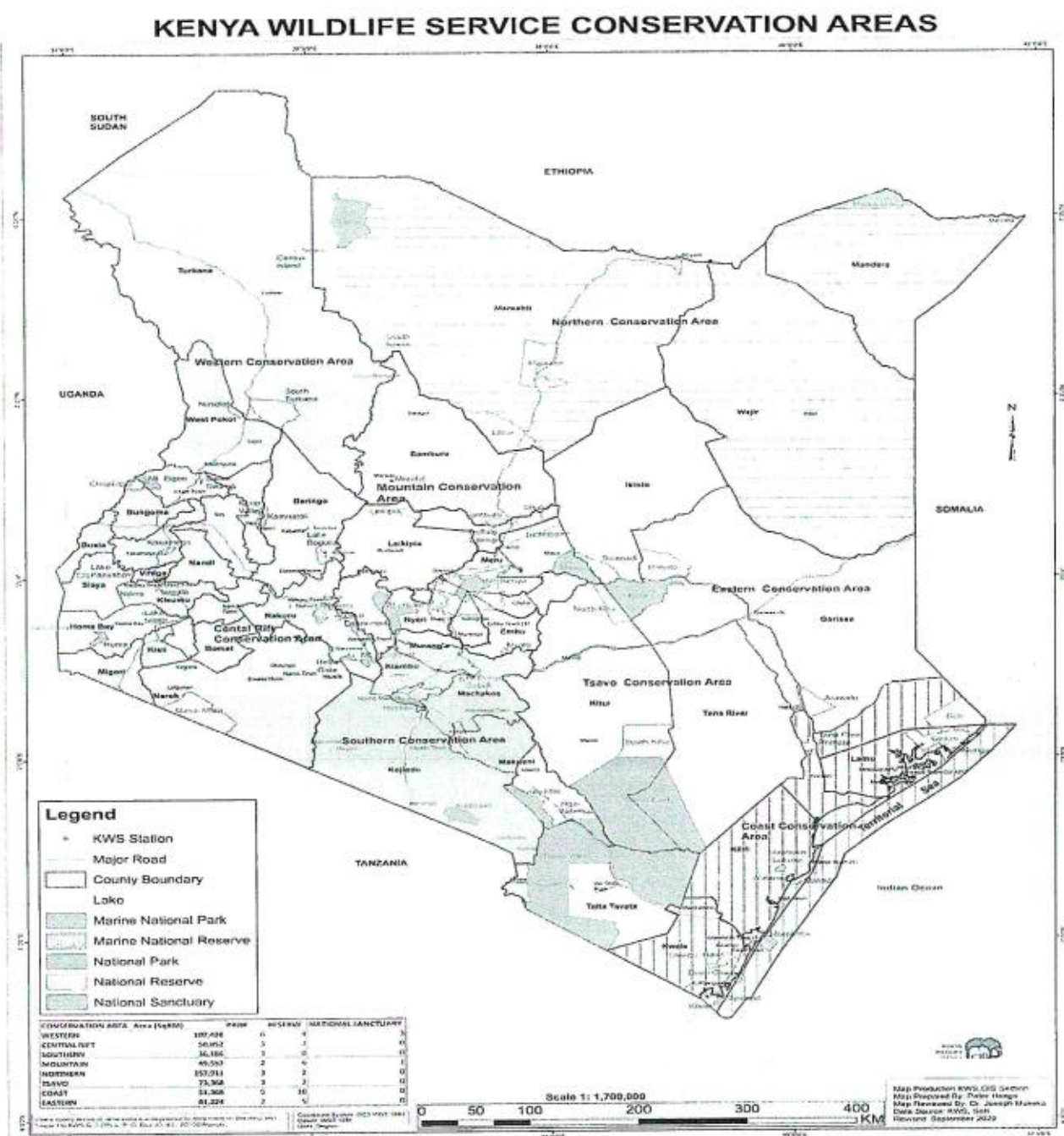
The principal activity of KWS is to sustainably conserve, manage and enhance Kenya's wildlife and its habitats, and provides a wide range of public uses in collaboration with stakeholders. In pursuit of this commitment, the strategy is anchored on three pillars;

- i. **Conservation** - Commitment to conservation leadership
- ii. **Collaboration** - Enhance partnerships with stakeholders
- iii. **Enterprise** - Develop mechanisms for financial sustainability

Area of operation

The Service operates 22 National Parks, 28 National Reserves, 4 Marine National Parks, 6 Marine National Reserves and 5 National Sanctuaries. KWS is divided into 8 conservation areas (Western conservation, Central Rift conservation, Southern conservation, Mountain conservation, Northern conservation, Tsavo conservation, Coast conservation, and Eastern conservation), Main headquarters and three semi-autonomous institutions; Airwing, Kenya Wildlife Service Training Institute (KWSTI) and Law Enforcement Academy-LEA (Manyani) for ease of administration.

The figure below shows the location of these conservation areas



Key Management

The day-to-day management of the Service is entrusted to the Director General who is the Secretary to the Board and Chief Executive Officer of the Service. The Director General is assisted by a management team of Directors and Deputy Directors. The Service is classified as a State Corporation under PC 3A.

Fiduciary Management

KWS is managed by a ten (10) member Board of Trustees, comprising of four (4) Government representatives, five (5) independent members, and the Director General who is the Secretary to the Board and Chief Executive Officer of the Service.

The appointment and the terms of the current membership of the Board of Trustees are shown below;

Board of Trustees

The Trustees of Kenya Wildlife Service Board as at the date of this report are as follows:

1) Dr. John Waithaka	Board Chairman	Resigned on April 27, 2020
2) Ms. Beatrice Sereya Maitoyo	Board Vice Chair	Appointed on July 30, 2018
3) Mr. Ian Hamish Craig	Board Member	Appointed on July 30, 2018
4) Mr. Jochen Zeitz	Board Member	Appointed on July 30, 2018
5) Mr. Fred Ojiambo	Board Member	Appointed on July 30, 2018
6) Prof. Fred. K. Segor	Principal Secretary State Department for Wildlife	
7) Mr. Arthur Nduati	Rep. Principal Secretary, The National Treasury & Planning	
8) Mr. Jack Wanami Wamboka	Rep. Principal Secretary, Ministry of Devolution	
9) Mr. Rashid Yakub	Rep. Inspector General, Kenya Police Service	
10) Brig (Rtd). John M. Waweru	CEO/Board Secretary	Appointed on March 13, 2019

Corporation Secretary

M/s. Doreen Mutung'a
P. O. Box 40241-00100
NAIROBI

CORPORATE INFORMATION (CONTINUED)

1. REGISTERED OFFICE

KWS Complex
Lang'ata Road
P.O. Box 40241 GPO 00100
Nairobi, Kenya

2. CONTACT DETAILS

Tel: +254(20) 2379407/08/09
Email: kws@kws.go.ke
Website: www.kws.go.ke

3. INDEPENDENT AUDITOR

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

4. PRINCIPAL LEGAL ADVISOR

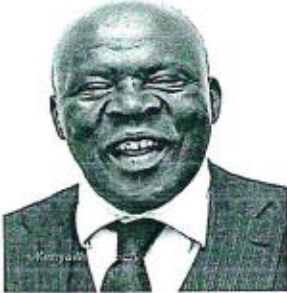


The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112 City Square 00200
Nairobi, Kenya

5. BANKERS

- | | |
|---|--|
| a) Kenya Commercial Bank Ltd
Moi Avenue Branch
P.O. Box 484000 00100
Nairobi | e) Standard Chartered Bank Kenya Ltd
P.O. Box 30003
Langata Branch
GPO 00100
NAIROBI |
| b) Equity Bank Ltd
Upper Hill
P.O. Box 75104 00200
NAIROBI | f) Cooperative Bank of Kenya
Business Centre Ngong Road
P.O. Box 30415
GPO 00100
NAIROBI |
| c) City Bank
Upper Hill
P O Box 30711 00100
NAIROBI | g) Commercial Bank of Africa Ltd
Upper Hill
P.O. Box 30437
GPO 00100
NAIROBI |
| d) ABSA BANK (PLC)
Harambee Avenue
P.O. Box 301200 00100
NAIROBI | |

II. THE BOARD OF TRUSTEES

PROFILE	
 <p>Ms. Beatrice Sereya Maitoyo Vice-Chair, Board of Trustees</p>	<p>Beatrice Seraya Maitoyo has a Master of Arts in Intercultural Studies Fuller Theological Seminary, Pasadena, California, U.S.A and a Bachelor's degree in Arts in Community Development and Business Administration from Daystar University. She over ten(10) years of progressive experience in advocacy for children, youth, women and minority groups' rights and is an ardent supporter of conservation of the environment and proper management of natural resources by communities, without exploitation.</p> <p>She is Gender specialist consultant working with Mainyoito Pastoralist Integrated Development Organization.</p>
 <p>Mr. Jochen Zeitz Trustee</p>	<p>Jochen Zeitz is recognised as one of the world's leaders in sustainable business, conservation and philanthropy. He is Co-Founder and Co-Chair of the Zeitz Museum of Contemporary Art Africa (Zeitz MOCAA), Co-Founder of The B Team, Owner of Segera Conservancy and Founder of the Zeitz Foundation and The Long Run, which support sustainable solutions that balance conservation, community, culture and commerce (the 4Cs). Previously, Zeitz served 18 years as Chairman and CEO at PUMA, then Board Member and Chair of the Sustainability Committee for luxury brand group Kering. In addition to KWS, Zeitz is on the Board of Cranemere and Harley-Davidson, and Chairs their Sustainability Committees. Zeitz has received numerous awards, including Financial Times' "Strategist of the Year" 3 times and the Federal Cross of Merit of the Republic of</p>
 <p>Mr. Ian Hamish Craig Trustee</p>	<p>Ian Hamish Craig was a founding board member of Namunyak Wildlife Conservation Trust and Il Ngwesi Group Ranch and has served as the Executive Director of the Lewa Wildlife Conservancy for 14 years. He is a founding member and the first CEO of the Northern Rangelands Trust in 2004 an umbrella body that supports community conservancies across Northern Kenya.</p> <p>He is the Director of Conservation for the Northern Rangelands Trust. Previously served on the Board of Trustees, Kenya Wildlife Service for two terms.</p>

 <p>Mr. Fred Ojiambo Trustee</p>	<p>Fred Omondi Oliver N'cruba Ojiambo, MBS, SC is an advocate and holds a Bachelor of Laws Degree and a Post Graduate Diploma in Advocacy. He is a Senior Partner at Kaplan & Stratton Advocates and is a member of the Law Society of Kenya and the International Bar Association.</p> <p>Mr. Ojiambo has had a long career in private practice and his experience was recognized with an award of Senior Counsel in 2007</p>
 <p>Prof. Fred H. K. Segor, CBS Principal Secretary State Department for Wildlife Ministry of Tourism and Wildlife</p>	<p>Prof Fred H. K. Segor, holds B.SC., M.SC., Phd. (Chemistry) He is currently the Principal Secretary State Department for Wildlife. Prior to his current appointment, he served as PS in the Ministry of Water and Irrigation, State Department for Water Services, PS in the Ministry of Agriculture, Livestock and Fisheries, State Department for Livestock and also the PS in the Ministry of Health.</p> <p>Prof. Segor is a member of many national and international scientific societies including the Kenya Chemical Society, Kenya DAAD Scholars Association (KDSA) and Kenya National Academy of Sciences among others. He is an accomplished scholarly writer having published 15 scientific publications and 11 papers mainly in the field of Chemistry</p>
 <p>Mr. Arthur Nduati Representative: PS, The National Treasury & Planning</p>	<p>Mr. Arthur Nduati holds a Masters of Business Administration Degree from JKUAT. He is a Certified Public Accountant of Kenya (CPA, K) and a member of the Institute of Certified Public Accountants of Kenya (ICPAK).</p> <p>He has over 12 years' experience in Public Finance Management and is currently a Senior Assistant Director of Budget at the National Treasury. Previously, he was Head of Finance in the Ministry of Youth Affairs and Sports, Ministry of Immigration and Registration of Persons and Office of the Director of Public Prosecutions.</p>

III. MANAGEMENT TEAM



Brig. (Rtd) John M. Waweru, EBS
Director General

Brigadier (retired) John Migui Waweru is the Kenya Wildlife Service Director General. He was appointed to this position on March 13, 2019.

He holds a Masters Degree in Security Management from the University of Witwatersrand, Johannesburg, South Africa and is currently undertaking a PhD in International Studies at the University of Nairobi.

He brings a wealth of management experience and strategic leadership from his previous assignments where he served as a Naval Officer with the Kenya Defense Forces for over 30 years, both in command and staff appointments at the Kenya Navy, Kenya Defense Headquarters and various Military Training Institutions in Kenya and overseas.



Dr. Charles Musyoki, PhD, OGW
Director (i) Parks and Reserves

Dr. Charles Musyoki is the Director Parks and Reserves. He holds a Bachelor of Science (Hons) degree in Wildlife Management (Moi University), a Master of Philosophy degree in Wildlife Management (Moi University) and a Doctor of Philosophy degree (Kyoto, Japan). He is currently pursuing an Executive Master of Business Administration at the Management University of Africa.

He is a member of the IUCN Antelope Specialist Group, the Technical Advisory Group for the Raptors MoU and the African Lion Working Group. He has authored and co-authored a number of publications of wildlife research and conservation that include a book on human-wildlife conflict in Kenya. He is a Research Professor of Kyoto University.

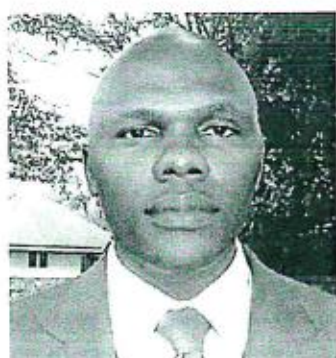
He has over twenty five (25) years' experience in research and wildlife conservation



Dr. Patrick Omondi, PhD, OGW
Director (i) Biodiversity, Research & Planning

Dr Patrick Omondi is the Director Biodiversity, Research & Planning. He holds a MSc. in Wildlife Management & Control, Reading University UK; BSc. in Wildlife Management, Moi University; and a PhD in Animal Ecology, Kenyatta University. He has upon him the honour and style of The Grand Warrior of Kenya (OGW) in recognition of his contribution to Wildlife Conservation in Kenya.

He has over twenty (25) five years' experience in the Service



Mr. Edwin Wanjala Wanyonyi
Director (i) Strategy & Change

Mr. Edwin Wanyonyi is the Director Strategy & Change. He holds an MBA in Strategic Management and a Bachelor of Business Administration. He is a member of the Kenya Institute of Supplies Management, Kenya Institute of Management, a postgraduate diploma in resource mobilization and a member of Kenya Association of Fundraising Professionals. He is currently pursuing PhD in Management.

He has over ten (10) years' experience in the Service.



Ms. Nancy Kabete, HSC, ndc (k)
Deputy Director Security

Nancy Kabete is the head of Security Division. Previously she has worked in Investigation and Intelligence Departments in Senior positions. She holds Bsc in Chemistry from Moi University, An MBA in Strategic Management from Kenya Methodist University and an MA in International Studies from the University of Nairobi. She is a graduate of National Defence College and a Board member at Firearms Licensing Board. She has the Honour of Head of State Commendation (HSC) for her contribution to wildlife conservation in Kenya.

She has over 15 years of experience in the Service



Eng. Walter Ochieng Odira
Deputy Director Corporate Services

Eng. Walter Ochieng Odira is the Deputy Director Corporate Service. He holds a Masters degree in Business Administration (Global Executive Master in Business Administration) from United States International University-Africa and also Bachelor of Science in Civil Engineering from the University of Nairobi.

He is a member of the Institution of Engineers of Kenya and Engineers Board of Kenya. He has over Eight (8) years' experience in the Service. He is currently pursuing Masters of Business Engineering (MBE) program on International Construction: Practice and Law from University of Stuttgart



CPA Japheth Kilonzo
Deputy Director Finance and Administration

Mr. Japheth K. Kilonzo holds a Master of Business Administration (Strategic Management) from Kenyatta University, a Bachelor of Science in International Business Administration (Accounting) from USIU-A, a graduate of SLDP from Kenya School of Government.

He is a Certified Public Accountant of Kenya (CPA,K) and Member of the Institute of Certified Public Accountants of Kenya (ICPAK), He is also a Certified Credit Professional (CCP, K) and a member of Institute of Credit Management of Kenya (ICM-K).



He has over ten (10) years' experience in the Service and is the Deputy Director Finance and Administration.



Ms. Doreen Mutung'a
Corporation Secretary & Head of Legal

Doreen Mutung'a is the Corporation Secretary and Head of Legal. She is a member of the Law society of Kenya and an Associate of the Chartered Institute of Arbitrators.

She attended the law school at the Catholic University of Eastern Africa and she has over 5 years' experience in the Service.

 <p>Mr. Michael Wanjau Senior Assistant Director</p>	<p>Mr. Wanjau is currently a senior Assistant Director in the Directorate of Parks and Reserves. He assists to oversee the management of all the parks and reserves as part of KWS mandate in conserving Wildlife and their habitats plus the associated tourism activities. He has a long experience spanning over 30 years in conservation and management of protected areas. He holds a Bsc.in Zoology and Botany from the University of Nairobi, and an SLDP graduate from Kenya School of Government. He is also extensively trained both locally and abroad on a wide range of management and conservation courses and programmes</p>
 <p>CPA Nelson Otieno Agina Head of Internal Audit & Risk Management</p>	<p>Mr. Nelson Agina is the Head of Internal Audit & Risk Management. He holds a Bachelor of Commerce degree (Accounting) and he is a Certified Public Accountant - CPA (K). he is a member of the Institute of Certified Public Accountants of Kenya (ICPAK)</p> <p>He has had a long career in Public service having served as a Senior internal Auditor in the Ministry of Finance.</p> <p>He has over twenty five (25) years' experience in the Service both in Finance and internal Audit.</p>

IV. CHAIRMAN'S STATEMENT

It is a great honour for me to present to you the Kenya Wildlife Service (KWS) annual report and financial statements for the year ended 30th June 2021. KWS mandate is to conserve and manage wildlife across this great nation.

This is a huge responsibility bestowed on the Service and as such calls for adequate resource allocation and accountability. Though reduced funding led to scaling down of operations in parks and reserves, the Board of Trustees recognizes with appreciation that parks and reserves met their conservation objectives during the year under review.

At the onset of the COVID 19 pandemic the Board refocused the marketing strategy on the domestic market. This aimed at establishing a sustainable revenue base by shifting reliance on traditional international markets to the citizen market. Although there are indications of recovery, the revenues are still low and as such the Service continues to experience inadequate funding for conservation activities.

It is exciting to note that the Service undertook the first ever National Wildlife Census with an objective to establish a National baseline of wildlife species. The census targeted terrestrial and aquatic ecosystems. The census enumerated land and water mammals, key birds and endangered primates. This was achieved through total aerial counts, sample aerial counts, ground counts, individual identification and indirect methods such as dung counts and use of camera traps and desktop review of previous census. Results provided important baseline data that inform policy to sustainably conserve and manage Kenya's wildlife resources for current generation and for posterity.

Conservation continues to face numerous challenges that include diminishing space for wildlife, human wildlife conflicts, poaching, and changes in land use. These challenges manifest as loss of wildlife habitat, wildlife insecurity, and demand for bush meat, livestock incursion, and disease outbreak among others. However, KWS collaborates with communities living adjacent to protected areas for enhanced human wildlife coexistence and security.

Lastly, I wish to acknowledge the Government, development partners and other stakeholders for the great support given to the Service. I look forward to your continued support in the fulfilment of the conservation mandate. I would also like to appreciate the management and staff for their passion and commitment to the conservation.



PROF. FRED H. K. SEGOR, CBS
FOR: CHAIRMAN - BOARD OF TRUSTEES

V. REPORT OF THE DIRECTOR GENERAL

The financial year ended 30th June 2021 was challenging one for the Kenya Wildlife Service just like it was for other players in the Tourism sector. With Covid-19 pandemic, leisure travel was one of the casualties affected by restriction on travelling as well as the reduced family disposal income. This resulted to significant reduction in collection of internal revenues which are majorly tourism driven.

The National Treasury, in appreciating the aforesaid effects, granted the Service additional funding support amounting to Ksh.2.45 billion to cater for personnel emoluments and critical operational costs. Treasury also granted funding under the Economic Stimulus Programme amounting to Ksh.1 billion to support Salaries for the Conservancy Rangers and Ksh.1 billion for engagement of 5,500 Community Scouts.

Further, management implemented a marketing campaign dubbed “ZuruNaKWS” in order to shift the focus from internationals to citizenry and increase revenue. The campaign was nominated for the Africa Public Service Award held in Zimbabwe and contributed to increase in revenue collection by 147%, between December and June 2021, despite the pandemic and on and off lock down experienced in the country. The total internal revenues for the year was Ksh.1,007 million representing 96% compared to the revised projection of Ksh.1.05 billion.

The total income amounted to Ksh.9,511 million comprised of; internal revenue of Ksh.1,007 million, GoK subvention of Ksh.5,182 million, Donor grants of Ksh.3,321 million and interest income of Ksh.72.9 million. On the other hand, the expenditures amounted to Ksh.10,265 million resulting to an operating deficit of Ksh.754 million

The Service total assets as at June 30, 2021 amounted to Ksh.15,099 million comprising Property, Plant and Equipment (PPE) of Ksh.6,401 million and Current Assets of Ksh.8,698 million. The current liabilities on the other hand amounted to Ksh.7,494 million.

Amidst the funding constraints, Management employed intelligence led operations as well as multi-agency collaboration with great success and as such poaching attempts were thwarted at planning stages. As a result, no Rhino was poached in the year 2020, the first time in 21 years that the country achieved zero (0) Rhino poaching. The Service however, continues to experience increased threat to wildlife security, escalation in Bush meat poaching and associated crime as well as Human wildlife conflict.

During the period under review, the National Treasury released funding amounting to Ksh.523 million to settle some of the claims arising from human and wildlife conflicts. Again, in enhancing conservation efforts, the Government, in an historic move, increased the area under Nairobi national park by 2,000 acres.

The Service achieved a milestone in undertaking the National Wildlife Census which targeted terrestrial and aquatic ecosystems. The area covered was over 343,380km² (total aerial = 186,296km² and sample aerial = 157,084km²). This represents 59% of Kenya's land mass. A total of 1158.23hrs was flown (940.80hrs and 217.43hrs for total and sample aerial censuses respectively). The census recorded an increase on some of the charismatic species such as: elephants, rhinos, lions, giraffe, Grevy's zebra, hirola among others and established baseline number for other species. However, there was relatively lower records of the plain game species. Some of the reasons for low densities of plain game include: habitat loss, land use and land tenure systems change, exponential human population growth, and accompanying demand for land for settlement and infrastructure.

I would like to extend my gratitude to the Government, development partners and other stakeholders for continued support. Finally, much appreciation goes to the highly dedicated staff with whom we have come this far.



BRIG (Rtd) JOHN M. WAWERU, EBS
DIRECTOR GENERAL

**VI. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES
FOR FY 2020/2021**

The Service implemented the six strategic objectives as outlined in the Strategic Plan 2019-2024 as follows:

Reverse and stabilize the declining trend across wildlife populations and habitats: Towards securing wildlife corridors and dispersal areas, 2,000 acres of land on the South East corridor of Nairobi National Park was secured for wildlife conservation which will provide a corridor to interconnect the Nairobi National Park, Swara plains and International Livestock Institute (ILRI) Conservancies.

In securing parks, 53 km of fences were rehabilitated, 56 km constructed and 1,016km maintained to deter encroachment into protected areas and reduce human wildlife conflict. In addition, 98,000 tree seedlings were planted as part of habitat restoration, 992 wildlife clinical interventions undertaken and a breeding sanctuary for Roan antelope established in Ruma National Park. The National Wildlife Census commenced in FY2020/21 and completed in FY 2021/22, the first one of its kind in the history of conservation in Kenya and forms the baseline for wildlife population.

Strengthen enforcement capacity: Intensive wildlife surveillance was undertaken, with acquisition of additional 9 security vehicles and adoption of the Earth Ranger System in Mountain Conservations Area (MCA), Central Rift Conservation Area, Eastern Conservation Area (ECA) and Tsavo East National Park. In addition, 30 wildlife collaring and tagging activities were undertaken and 17 rhinos ear-notched. The newly equipped forensic laboratory undertook analysis of 192 exhibits to prosecute wildlife crimes. As a result poaching of key species of elephants and Rhinos was reduced by 19% and 25% respectively. Strengthening of specialized units included Prosecution Unit – through recruitment of 15 prosecution officers to be gazetted as prosecutors and established a Crime Analysis Unit.

Strengthen relationships with stakeholders and partners: A total of 34 community/stakeholders engagement meetings were held by County Wardens to create conservation awareness and enhance partnerships in Wildlife Management. A total of 104 Conservation awareness creation programmes were undertaken for communities and youths mainly through exhibitions, social media and radio. The Service also implemented the Economic Stimulus Programme (ESP) through recruitment and deployment of 5,500 community

scouts and support to conservancy rangers as a result of Covid 19 pandemic impact on community livelihoods and biodiversity outside protected areas.

Strengthen Institutional Capacity objective: Promotion of employee wellness programmes such as health and safety, counselling and chaplaincy services undertaken. In addition, Covid 19 awareness creation, mass testing and disinfectants/sanitizers supply was enhanced as well as office fumigation. The staff medical scheme was also implemented.

Enhancing financial sustainability objective: KWS capacity to generate internal revenue (A-in-A) was adversely affected by the Covid 19 pandemic that greatly affected visitation to parks from 1.8 million visitors in FY2019/2020 to 0.9 million in FY2020/2021 drastically reducing the actual revenue by 75%. The visitors were mainly domestic whose charges are lower than foreigners. To diversify tourism product offerings, trout fishing, boat safaris and mountain bike circuits were introduced at the Aberdare and Lake Nakuru National Parks. Towards branding and digital marketing activities, content creation for 10 priority parks was undertaken and the Zuru Kenya Parks domestic marketing campaign launched and sustained.

Enhancing internal business process and excellence in service delivery objective: To improve mobility and accessibility to tourist and security services, KWS maintained road network and airstrips in all major parks. Towards elevation of Amboseli National Park as a premium park several development activities were undertaken including maintenance of 154 km road network, rehabilitation of 28km access road, maintenance of 2 km airstrip and refurbishment of the bandas, campsites and observation points.

VII. CORPORATE GOVERNANCE STATEMENT

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

Board of Trustees

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

The Board defines the policy guidelines for effective management of the Service. Except for direction and guidance on general policy, the Board delegates authority of its day-to-day business to the Management through the Director General.

Board Meetings

The Board holds meetings on a regular basis while special meetings are called when it is deemed necessary.

Committees of the Board

The Board has set up four key Committees to facilitate efficient decision making of the Board in discharging its duties and responsibilities.

Board Finance and Administration Committee

The Committee has responsibilities for oversight in financial and human capital management. These responsibilities include: -

- a) Policies that maintain and improve the financial sustainability and integrity
- b) Review and recommend a long-term financial plan for the Service
- c) Review and recommend an annual operating budget and annual capital budget consistent with the long-term financial plan and financial policies
- d) Review the financial aspects of major proposed transactions, new programs, projects and services, as well as proposals to discontinue the same and making recommendations to the board
- e) Review and approve financial statements for release to external auditors
- f) Review and approve opening and closing of bank accounts.
- g) Monitor the financial performance of the Service as a whole against approved budgets and long-term trends

- h) Requiring and monitoring corrective actions to bring the organization into compliance with laws, policies and applicable financial principles.
- i) Review of human resource policies.
- j) Deliberation of staff matters.

Board Conservation Committee

This Committee has responsibilities for oversight in Wildlife Conservation and Management. These responsibilities include; -

- a) Review and advise the Board on the development of Protected Area Management Plans, species strategies and conservation policies.
- b) Provide oversight of the organization's programs, projects and activities relating to conservation.
- c) Ensure that programs related to conservation are informed by best practice and leading- edge thinking, incorporating scientific, economic and social trends.
- d) Evaluate and review conservation programs and activities.
- e) Identify and submit risks, including legal, financial and reputational risks, relating to conservation to the Board Audit and Risk Committee.

The Committee also has responsibilities for oversight in mitigation of human wildlife conflict and compensation to communities. These include:

- a) Facilitate mobilization of requisite resources necessary for the department to carry out its mandate as spelt out in sec 7(n) of the WCM Act 2013 which states that "the service shall promote and undertake extension service programs intended to enhance wildlife conservation, education and training".
- b) Provide strategic policy direction to facilitate effective conservation education and awareness programs to enhance wildlife conservation and management.
- c) To determine incentives required for communities to foster effective Collaborative management of wildlife within a specified conservation area.
- d) Addressing human / wildlife conflicts in targeted conservation areas.
- e) Resources required for community mobilization to advocate for and Support the development and implementation of enabling policy and Legal environment for wildlife conservation.
- f) Facilitate establishment of the wildlife compensation scheme Sec 24 (b) of WCMA 2013

Board Audit and Risk Committee

This Committee has responsibilities for oversight in audit and risk matters of the Service. These include:

- a) Approving the internal audit charter.
- b) Reviewing of audit reports.
- c) Approving the risk based internal audit plan.
- d) Approving the internal audit budget and resource plans.
- e) Entity wide risk management processes

- f) Receiving communications on the internal audit activity's performance relative to its plan and other matters

Board Enterprise Committee

This Committee has the responsibility of developing sustainable enterprises for the Service for the Service's financial sustainability. These include:

- Building a brand this will be done through exploring options for building and leveraging a new and distinct brand for KWS's protected area assets and its related products and services;
- Optimizing Traditional Sources of Revenue in order to increase both the revenue and related margin contribution of traditional tourism related revenues for KWS.
- Building New Sources of Revenue with a goal to diversify and increase sources of both wider funding and commercially generated revenues for KWS.
- To develop a clear strategic framework, disciplined business planning, considering Public-Private partnerships, optimal delegation and optimizing the use of technology.

VIII. MANAGEMENT DISCUSSION AND ANALYSIS

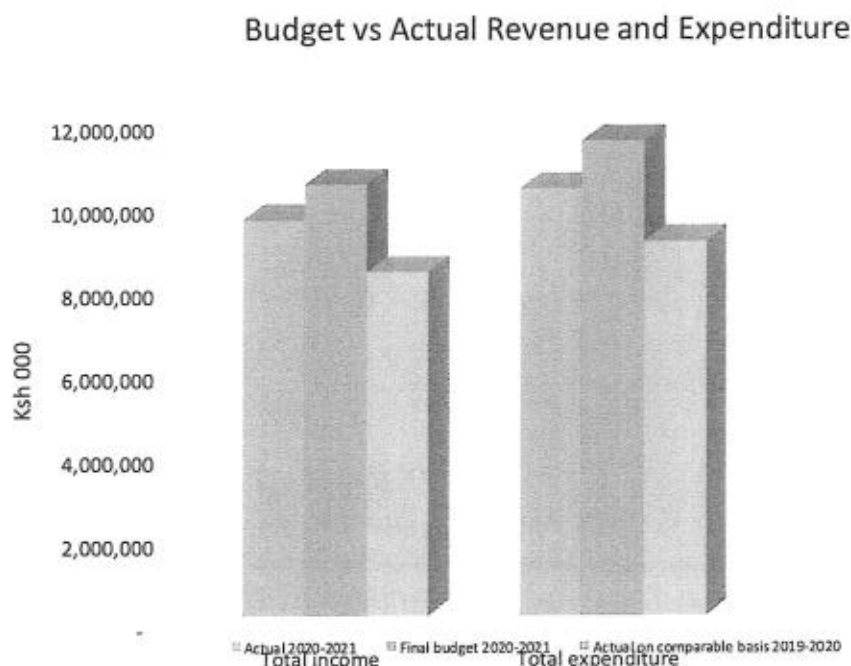
SECTION A: The Service Operational and Financial Performance

Kenya Wildlife Service (KWS) has continued to discharge its mandate of wildlife conservation in line with the Wildlife Conservation & Management Act 2013. The focus of the year under review has been on reduction in poaching through strengthening of security units, ecological restoration, human wildlife conflict mitigation through construction of game proof defense, infrastructural development on ranger housing, institutional review and staff welfare.

During the year under review the total expenditure amounted to Ksh.10,265 million, compared to Ksh.9,000 million in the previous year. The expenditure comprised of; salaries and allowances of Ksh.4,934 million while other operating expenses amounted to Ksh.5,330 million. In general, the Service had a deficit of Ksh.754 million compared to Ksh.735 million last financial year. This funding gap has continued to affect optimal service delivery in KWS.

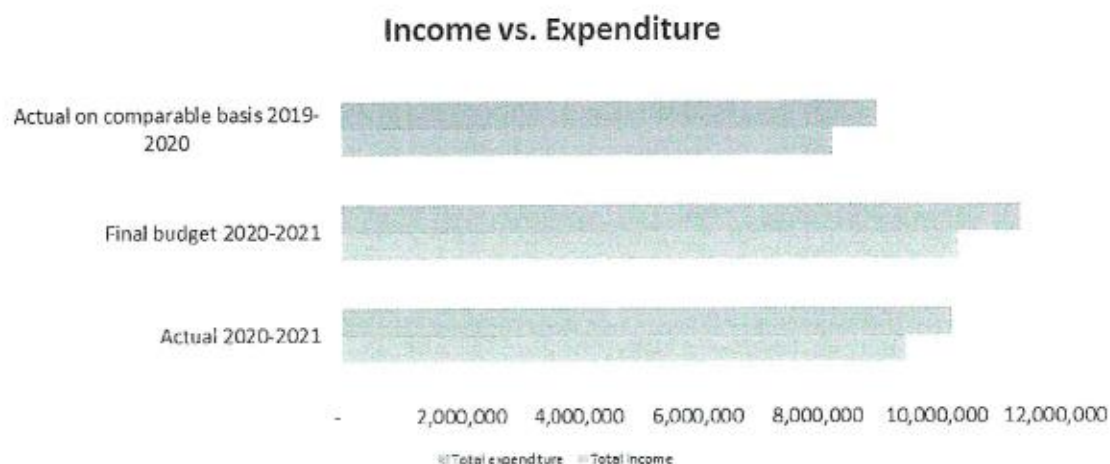
a. Budget Vs Actual Performance.

The Graph below represents the budget performance in relation to the actual revenue and expenditure realised and incurred respectively. Below is a graphical presentation

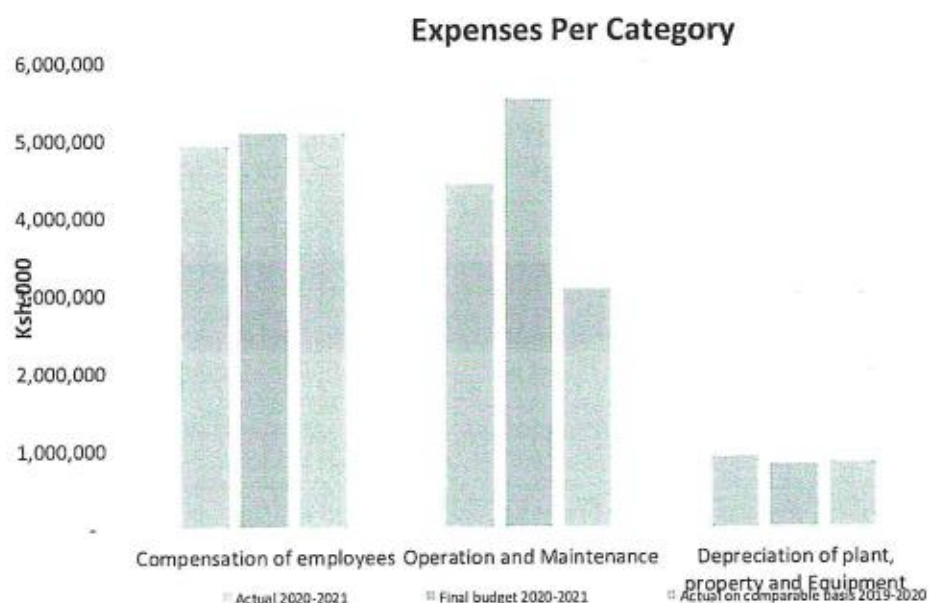


b. Service Revenue Performance

Below is a graphical presentation of Service revenue performance in the year under review compared to last financial year. The GoK grants have marginally remained the same as the last financial year.



c. Expenses per category compared with budget and previous year performance



There is increasing trend in human wildlife conflict due to changes in land use, competition for available dispersal areas and climate changes. The Service in its effort to mitigate these conflicts has instituted construction of game proof fences and translocation of wildlife. Below is map showing the human wildlife conflict hot spots.



a) Laikipia/Rumuruti

SECTION B: Service's compliance with statutory requirements

During the period under review, the Service complied with all statutory requirements in line with the PFM Act and The National Treasury circulars with regards to the following reports, budget estimates, quarterly financial statements and annual financial statements. In addition all statutory deductions to the government authorities were paid on time within the timelines (to KRA, NHIF, NSSF HELB and NITA).

SECTION C: Key projects and investment decisions the Service is planning/ implementing.

The Service is implementing key projects funded by the National Government through the Medium Term Expenditure Framework of 2020/2021(MTEF). These projects are aimed at strengthening the anti-poaching security units to combat wildlife crime, construction of game proof defenses to mitigate human wildlife conflict, construction of ranger houses to address staff welfare as well as conservation of Marsabit National Park ecosystem to maintain ecological balance and provide alternative livelihood to the communities bearing the brunt of human wildlife conflict. These programs are critical pillars in the vision 2030 blue print.

SECTION D: Material arrears in statutory / financial obligations

The Service during the period under review did not have any material statutory arrears and financial obligation except for the numerous compensation cases relating to human wildlife conflicts being analysed for settlement.

SECTION E: The Service's financial probity and serious governance issues.

The Service did not have any financial probity and governance issues at the preparation of this report.

IX. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The Service is observing gender mainstreaming, balance on employment, promotion and ensure that a minimum of a third (1/3) of the workforce are of either gender". Although the Service has not yet attained the a third gender rule, efforts are being made to bridge the gender gap by ensuring at least 30% of employee's recruited are female. This has been adopted in recruitments. The current ratio of male to female is 79.1% to 20.9%.

The Service is taking into account individual performance and rewards employees for their contribution in a fair and equitable manner. The Performance Management System has therefore been designed to achieve this objective, among others. In addition, the Service has developed a Career Guideline that is in tandem with government policies upon which effective implementation employees are empowered, motivated and facilitated to contribute effectively towards achievement of Service's mandate. It provides linkage between an employee's performance, career advancement, performance contracting and Performance Appraisal System.

The Service recognizes the need for training and continuous upgrading of core competences, knowledge, skills and attitude of employee as a way of improving work performance and personal development.

The Service is recognizing and committed to the achievement of the highest standards of health and safety in the workplace, the elimination or minimization of health and safety hazards and risks that may affect its employees. In this regard, the Service implements policies and programmes that assure their protection from such hazards and disasters. The policies and programmes are implemented in compliance with the provisions of Occupational Safety and Health Act, 2007 and other Labour Laws".

The Service has developed a Corruption Prevention Policy that provides a framework for dealing with cases of corruption and dishonest practices. The policy also sets out KWS responsibilities for employees, management and stakeholders in observing and upholding KWS position on the fight against corruption.

KWS has zero tolerance on corruption matters. The Service has put in place structures to detect, prevent and investigate corruption. This includes;

Appointment of a corruption prevention committee.

Established structures for staff and other stakeholders to report corruption matters.

The Service has a corruption prevention policy, which provides commitment of ensuring all KWS activities are conducted in an honest and ethical manner.

KWS has a Code of Conduct (CoC) which provides a framework within which all employees are expected to conduct themselves. All employees have signed a copy as evidence that they have read, understood it and will adhere to it.

KWS has developed a corruption risk register, which is regularly reviewed and updated.

The Service endeavours to eradicate all forms of discrimination and harassment in order to promote inclusiveness and representation of Kenya's diverse communities and ethnic groups. No employee shall be discriminated against-

Another person in any way that segregates that person on ethnic, religious, political, gender or any other adverse grounds; or

Another person by way of victimization through any act that is injurious to the person's well-being and esteem by treating the person less favourably.

Employees are not permitted to be active members of any associations of which the objects and functions are in any way political. While it is the constitutional right of any employee to be involved in political party activities, an employee shall not use her/his office held to-

- i) Act as an agent for, or further the interest of a political party
- ii) Indicate support, for or opposition, to any political party or candidate in an election
- iii) Engage in political activities that may compromise or be seen to compromise the political neutrality of the office held.

X. CORPORATE SOCIAL RESPONSIBILITY STATEMENT

The Kenya Wildlife Service (KWS) has over the years reached out to one of its important stakeholder's communities in various ways mostly under the umbrella of Corporate Social Responsibility (CSR). The history of conducting CSR is as old as the Service. This has been necessitated by the need to engage communities who interact with wildlife on day-to-day basis.

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

This is being achieved through strategic investment in areas that have abundance of wildlife outside the protected areas and in seasonal dispersal zones. Community engagements take different perspectives, which include active participation in actual protection, commercial initiatives, education and community-based projects. Highlighted below are some of the support initiatives given to communities in the last financial year.

Education Support

During the year under review, we continued with several education support programmes in areas around conservation areas. Most of the support was in form of infrastructure development where we put up an administration block and classrooms in the following institutions respectively: -

- a) Muthiga Secondary School- Nakuru County.

The Project is situated in Central- Rift Conservation. The project is complete, equipped awaiting handing over.



Two classrooms constructed and equipped by KWS at Muthiga Secondary School, Njoro - Nakuru County

Water & Sanitation Projects

The Service continued its support for community water project in wildlife dispersal areas as well as sinking boreholes to increase water availability to communities. In addition, the Service values, supports and promotes good hygiene practices within communities. Such projects done to achieve this include:-

Etomoroki Community Borehole- Kajiado County

During the year under review the service provided funds to Etomoroki community members to connect electricity which provided water to both wildlife and for domestic use.



b) Mosiro Borehole- Kajiado County

The service continued to support water project by providing funds to facilitate repair of boreholes destroyed by elephants in Mosiro area.

Health

The Service continued support in enhancing good health service provision to community members in wildlife dispersal areas. This is done through also factoring in the proximity of Medical Health Care service centres within the area for ease of logistic purposes and quality health care services to the community. These projects include Ndovu Maternity Clinic – Voi, Taita Taveta County.



a) Narasha Community Dispensary- Hells Gate, Nakuru County

This project is situated in Central- Rift Conservation Area and is mainly for the purposes of providing the community with decent hygiene facilities. The project is under progress and it's jointly funded by both KWS and OR-POWER 4 a power generating company situated in Hells gate. The project is at 30%.

Ndovu Maternity Clinic

This project is situated in Tsavo Conservation Area and was initiated as measure to promote good health within the community as well as improve the maternity health care service provision to mothers and infants within the area. The project was completed and handed over to the beneficiary community.

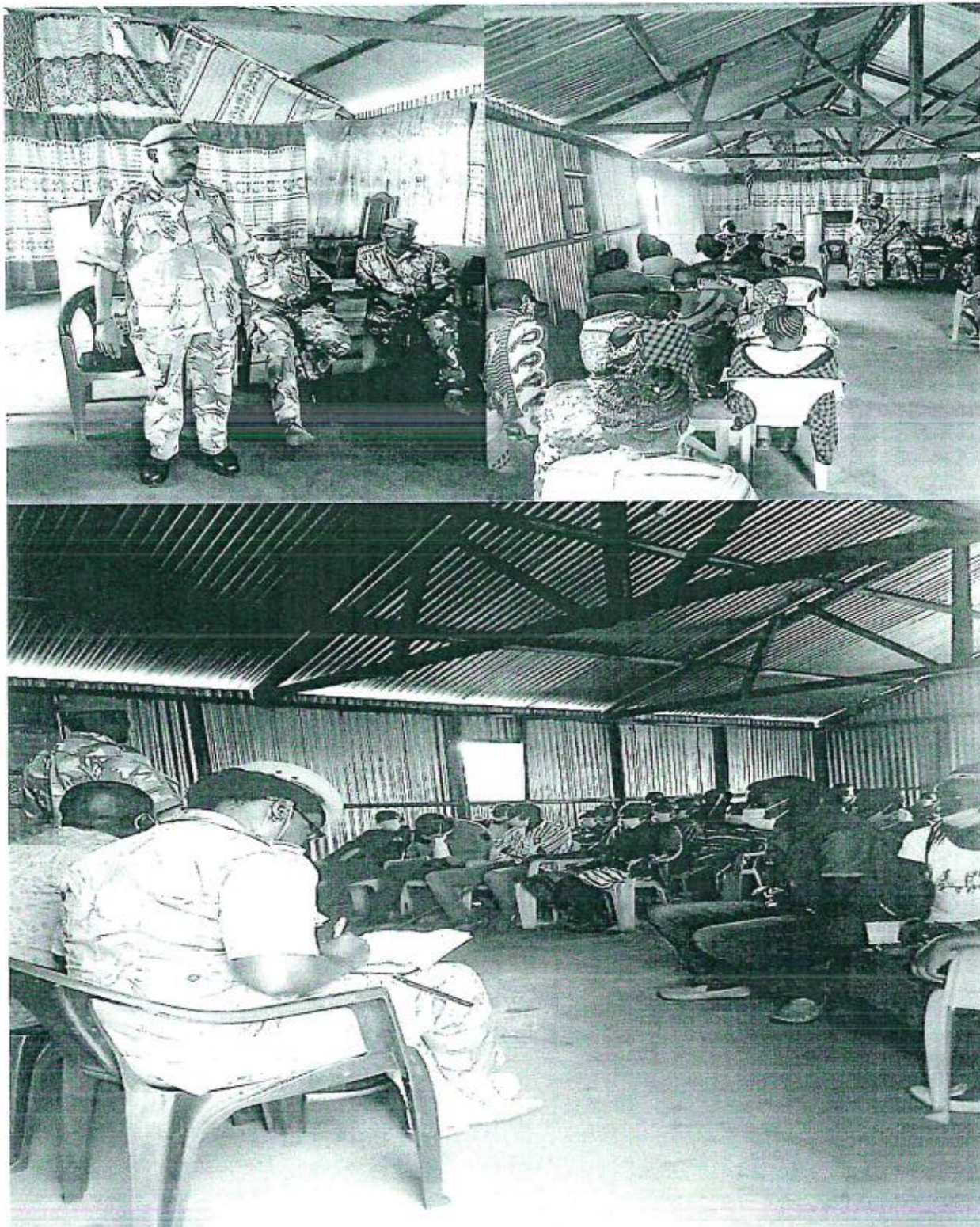
KWS /BIDCO SUNFLOWER PROJECT

The Service continued to engage other partners in reducing human wildlife conflict. The KWS Director and BIDCO AFRICA signed an MOU to enable communities living adjacent to protected areas prone to human wildlife conflict benefit from growing sunflowers in a model

that is aimed at indirectly reducing this conflict. KWS supplied sunflower seeds to Farmers living adjacent to Amboseli N .Park for this Program. The project was not very successful due to inadequate rainfall received. It's however a very viable project and it will continue in this financial year.



Signing of the MOU by the CEOs of KWS and BIDCO Africa



Community sensitization meeting on sunflower project in Loitoktok



Sunflowers as a buffer to reduce human wildlife conflict in Loitoktok area,

Other CSR support included the following:-

S/NO.	AREA	PURPOSE
1.	Amboseli National Park	Bursaries for Amboseli and Tsavo's Group Ranches
2.	Consolation Funds	Consolation to the community members who were bereaved caused by wildlife as they await for compensation to be finalized.
10.	Kajiado and Amboseli Water for Communities	Supply of water to community bore hole in Kajiado using a water boozier.

KWS remains committed to cultivate goodwill for additional space for conservation and harmonious co-existence between humans and wildlife by investing more resources to better local community livelihoods as well as win their trust in wildlife conservation.

SCHOOL BURSARIES

KWS allocates Ksh.20 Million every Financial Year for school bursaries to Amboseli/ Tsavo Group Ranches to promote harmonious existence of wildlife and the community so as to sustain the connectivity between Amboseli National Park and the adjoining protected areas through the conservancies and ranches. The bursaries were distributed as below table:

S/NO.	GROUP RANCH	AMOUNT
1.	Olgulului Olorarashi Group Ranch	3,650,000.00
2.	Olgulului Olorarashi Consolation fund	1,100,000.00
3.	Mbirikani Group Ranch	2,350,000.00
4.	Eselenkei Group Ranch	2,350,000.00
5.	Rombo Group Ranch	2,350,000.00
6.	Kuku A Group Ranch	650,000.00
7.	Kuku B. Group Ranch	2,350,000.00
8.	Olgululu Ranch	1,050,000.00
9.	Kimana/Tikondo Group Ranch	2,350,000.00
10.	Amboseli Tsavo Group Ranches Association(ATGCA)	1,900,000.00
GRAND TOTAL		20,000,000.00

XI. REPORT OF THE TRUSTEES

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2021 which show the state of affairs for the Kenya Wildlife Service (the "Service").

Principal activities

The principal activities of the Service are;

- a) Conserve and manage national parks, wildlife conservation areas, and sanctuaries under its jurisdiction;
- b) Provide security for wildlife and visitors in national parks, wildlife conservation areas and sanctuaries;
- c) Promote or undertake commercial and other activities for the purpose of achieving sustainable wildlife conservation;
- d) Develop mechanisms for benefit sharing with communities living in wildlife areas;
- e) Coordinate the preparation and implementation of ecosystem plans;
- f) Prepare and implement national park management plans and advise in the preparation of management plans for community and private wildlife conservancies and sanctuaries;
- g) Undertake and conduct enforcement activities such as anti- poaching operations, wildlife protection, intelligence gathering, investigations and other enforcement activities for the effective wildlife conservation;
- h) Conduct and co-ordinate, all research activities in the field of wildlife conservation and management and ensure application of research findings in conservation planning, implementation and decision making;
- i) Advise on the establishment of national parks, wildlife conservancies and sanctuaries;
- j) Promote and undertake extension service programs intended to enhance wildlife conservation, education and training;

Results

The deficit for the year amounts to Kshs 753,779,954 (2020: deficit of Kshs. 735,010,267) has been adjusted on net reserves.

Trustees

The Board of Trustees who served during the year are shown on page 6 - 9

Auditors

The Auditor General is responsible for the statutory audit of Kenya Wildlife Service in accordance with section 81 of the Public Finance Management (PFM) Act, 2012, & section 69 of the Public Audit Act.

Legislation

Kenya Wildlife Service (KWS) was established by the Wildlife Conservation and Management Act, 1989(now repealed and replaced by Wildlife Conservation and Management Act, 2013) amended in 2018.

Kenya Wildlife Service
Annual Report and financial Statements
For the year ended June 30, 2021

By Order of the Board



Doreen Mutunga
Corporation Secretary

Nairobi

Date..30/9/2021

XII. STATEMENT OF TRUSTEES' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and State Corporation Act 2015, & Wildlife Conservation & Management Act 2013, requires the Trustees to prepare financial statements which give a true and fair view of the state of affairs of the Service at the end of the financial year and the operating results of the Service for that year. The Trustees are also required to ensure that the entity keeps proper accounting records which disclose with reasonable accuracy the financial position of the Service. The Trustees are also responsible for safeguarding the assets of the Service.

The Trustees are responsible for the preparation and presentation of the Service's financial statements, which give a true and fair view of the state of affairs of the Service for the year and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Service; (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 Service; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Trustees accept responsibility for the Service's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Financial Reporting Standards (IFRS), and in the manner required by the PFM Act, 2012 and (the State Corporations Act of 2015) ,Wildlife Conservation & Management Act 2013. The Trustees are of the opinion that the Service's financial statements give a true and fair view of the state of its transactions during the financial year ended June 30, 2021, and of its financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Trustees to indicate that the Service will not remain a going concern in the foreseeable future.

Approval of the financial statements

The entity's financial statements were approved and signed by:



BRIG (Rtd) JOHN WAWERU, EBS
DIRECTOR GENERAL



PROF. FRED H. K. SEGOR, CBS
FOR: CHAIRMAN - BOARD OF TRUSTEES

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA WILDLIFE SERVICE FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenya Wildlife Service set out on pages 37 to 71, which comprise of the statement of financial position as at 30 June, 2021, and the statement of profit or loss and other comprehensive income,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kenya Wildlife Service as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with the International Financial Reporting Standards and comply with the Public Finance Management Act, 2012 and the Wildlife Conservation and Management Act, 2013 .

Basis for Qualified Opinion

1. Revenue

1.1 Inaccuracies in Revenue

The statement of profit or loss and other comprehensive income reflects revenue totalling to Kshs.9,438,683,000. The revenue, as disclosed in Notes 5, 7 to the financial statements consists of turnover, other income and interest income, all totalling to Kshs.1,007,694,000. However, the revenue is at variance with the revenue banked amounting to Kshs.1,580,099,385 resulting to an unexplained amount of Kshs.572,405,385.

Further, as disclosed in Note 5 to the financial statements, the turnover of Kshs.666,155,000 includes an amount of Kshs.495,866,721. However, records indicated that revenue totalling to Kshs.468,343,194 was collected through Safaricard Point of Access (POA) amounting to Kshs.464,612,044 and an amount of Kshs.3,731,150 through the Point of Issue Point of Sale (POIPOS) resulting to an unexplained variance of Kshs.27,523,527.

1.2 Inaccuracies in Exchange Rates

Review of the foreign currency transactions revealed that Management was using internal foreign exchange rates instead of the prevailing Central Bank Kenya rates. The Safaricard data collected and recomputed indicated an overstatement of revenue collected at POA amounting to Kshs.2,444,631.

In the circumstances, the regularity, accuracy and completeness of revenue totalling to Kshs.9,438,683,000 could not be confirmed.

2. Inaccuracies in Trade and Other Receivables

The statement of financial position and the corresponding Note 10 to the financial statements reflects trade and other receivables balance of Kshs.1,927,701,000. The balance includes an amount of Kshs.31,841,031 in respect to debtors with credit balances as summarized below:

	Balance (Kshs.)
Trade Debtors	
Vat-Input Tax on Purchases	(31,737,460)
Salary in Advance	(15,649)
Temporary Staff Medical	(20,509)
Trade Debtors Bounced Cheques	(67,415)
Total	(31,841,031)

Management explained that the credit balances were as a result of mis-postings of receipts and payments. However, no reconciliations were provided to correct the errors.

In the circumstances, the accuracy and completeness of trade and other receivables balance of Kshs.31,841,031 could not be confirmed.

3. Unsupported Property, Plant and Equipment

The statement of financial position and as disclosed in Note 16 to the financial statements reflects property, plant and equipment balance of Kshs.6,401,366,000. However, the balance excludes 265 developed parcels of land across the country of unknown value.

Further, Management has not yet carried out valuation of its biological assets which includes wildlife as required by International Public Sector Accounting Standard No.27. In addition, the Service has only fifty-one (51) title deeds out of the two hundred and sixty-five (265) title deeds for most of the parcels of land under its use and twenty-two (22) parcels of land distributed in various part of the country had been encroached and were not fully under the Service's protection and custody.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.6,401,366,000 could not be confirmed.

4. Inaccuracies in Bank and Cash Balances

The statement of financial position reflects bank and cash balances of Kshs.6,530,151,000 as disclosed in Note 11 to the financial statements. However, the following anomalies were noted:

4.1 Unexplained Cash in Hand Balances

The bank and cash balance includes cash in hand - KWS operations balance of Kshs.55,751,000 as detailed below:

No.	Item	Amount (Kshs.)
1	Petty Cash Account	1,892,474
2	Mau Operations Petty Cash	2,809
3	Unbanked Cash	10,590,595
4	Unreceipted Gate Cash A/C	9,468,7245
5	Unallocated Banking - Paper Tickets	(1,196,517)
6	Unreceipted Cash (POS)	(42,174,716)
7	Unallocated Banking - POIPOS	(5,295,368)
8	Unbanked Cash (POS)	82,462,604
Total		55,750,606

However, the above balances were not supported with board of survey certificates. Further, it is not clear why there was cash in hand when Management had indicated that all transactions were cashless. It was explained that these are memo accounts in the general ledger classified under bank and cash balances. In addition, the balance includes negative balances totalling to Kshs.48,666,601 resulting in an unexplained understatement of the same amount and which is contrary to IFRS 1 that prohibits netting off of credits and debits.

4.2 Negative Bank Balances

The bank and cash balance is arrived after offsetting bank accounts with negative balances of Kshs.122,018,228 as summarized below:

No.	Details	Bank Name	Bank Account	Amount (Kshs.)
1	Kenya Wildlife Service Headquarters	Equity Bank	810294985073	(34)
2	Amboseli National Park	Kenya Commercial Bank	1236305078	(47,339)
3	Kenya Wildlife Service Headquarters	Kenya Commercial Bank	01107170117	(460,947)
4	Manyani FTI	Kenya Commercial Bank	1236229770	(1,200,648)
5	Sibiloi/Lodwar Station	Kenya Commercial Bank	1236231023	(1,293,759)
6	Kenya Wildlife Service Headquarters	Co-operative Bank	02120126192800	(4,856,954)
7	KWSTI	Kenya Commercial Bank	01105267024	(30,156,749)
8	Kenya Wildlife Service Headquarters	Equity Bank	810294985077	(35,326,085)
9	Kenya Wildlife Service Headquarters	Standard Chartered Bank	0104433037409	(48,675,715)
TOTAL				(122,018,230)

Management explained that the balances are general ledger or cashbook balances and not bank balances. However, there were no bank reconciliation statements in support of the correct cashbook balances as at 30 June, 2021.

In the circumstances, the regularity, accuracy and completeness of the bank and cash balances of Kshs.6,530,151,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Lack of an Endowment Fund

The statement of financial position and as disclosed in Note 14 to the financial statements reflects Endowment Fund balance of Kshs.4,808,424,000 which excludes an amount of Kshs.2,474,710,000 which had not been received from the Kenya National Highways Authority (KENHA) for compensation of land hived off for the construction of the Southern Bypass as at 30 June, 2021. However, though Management has disclosed an Endowment Fund, the Fund has not been fully set up contrary to the Wildlife Conservation and Management Act, 2013.

Failure to establish the Endowment Fund denies the Wildlife Service important activities like development of wildlife conservation initiatives, management and restoration of protected areas and conservancies, protection of endangered species, habitats and ecosystems and wildlife security operations.

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

2. Unbalanced Budget

The statement of comparison of budget and actual amounts reflects final budget revenue of Kshs.10,367,180,000 and final budgeted expenditure of Kshs.11,417,099,000 resulting to unbalanced budget variance of Kshs.1,049,919,000 or 10% of the approved budget. The budget imbalance is contrary to the provisions of Regulation 33(c) of the Public Finance Management Regulations, 2015 which states that budget revenue and expenditure appropriation shall be balanced.

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

3. Procurement and Implementation of New Revenue Collection System

The Service has been using Safaricard Revenue collection system which was said to be inefficient and had a lot of weaknesses. Therefore, Management embarked on the process of acquiring a new, modern revenue collection system. Review of records revealed the following observations:

- i. The tender was opened on 23 April, 2021 and evaluation was conducted between 10 May, 2021 and 18 May, 2021. Management entered into a contract for design, supply, testing and commissioning of revenue collection and management solution in all Kenya Wildlife Service National Parks and Reserves and a Letter of award of Tender was issued on 4 June, 2021 to a service provider. The contract sum was 7.3% commission of transaction charges on client and a contract entered by the two parties on 16 August, 2021.
- ii. Cost-Benefit analysis done to establish the viability of the project, user requisition and procurement plan from the user did not justify the change of the system.
- iii. Valid Tax Compliance Certificate for the years 2018, 2019 and 2020 for the awarded company were not provided.
- iv. The awarded company commenced its business on 30 June, 2020, the time it registered for payment of tax and issued with a Kenya Revenue Authority (KRA) PIN. However, the business registration date of the company was 25 April, 2014. The anomaly was not explained.
- v. One of the mandatory requirements to the tenderers was to provide certified audited accounts for the years 2018, 2019 and 2020. The company submitted audited accounts for the years 2018 and 2019 whereas its business commencement date was 30 June, 2020. The company may have failed at preliminary stage and was not supposed to continue to the technical stage of evaluation.
- vi. It is not clear how the commission of 7.3% was arrived at and whether it was pegged at a certain collection amount, set targets agreed and the percentage fixed for revenue collected for the entire period of 15 years. Management, in the response had attached an extract of report from another park (as a Benchmarking Revenue Management System) which had contracted another company to collect revenue at a commission of 8%.
- vii. The Company's profile and past experience in handling projects of this nature was not provided. The Management did not carry out due diligence on the company awarded, instead they attached an invitation letter from a company which Management indicates was one of the companies where the awarded company installed a revenue collection system but a visit to the company was not possible due to Covid-19 restrictions.
- viii. Remedial measures for system outage or down turn and connectivity issues at the point of sale and who shall bear the responsibility was not provided for audit.

- ix. At the time of audit in June, 2022 there was slow implementation and roll out of the new revenue collection system. It was also not clear why Management continued to use the old revenue collection system yet they had already acquired a new one.
- x. Further, taking into consideration the revenue before Covid-19 totalled to Kshs.4.4 billion and the projection of revenue for the contract period of 15 years, Management will end up paying the company more than Kshs.5 billion. As per Section 134(2) of the Public Procurement and Asset Disposal Act, 2015 "An accounting officer of a procuring entity shall ensure that all contracts of a value exceeding Kenya shillings five billion are cleared by the Attorney-General before they are signed". Contrary to the Act, there was no evidence showing that Management sought any clearance from the office of the Attorney-General.

In the circumstances, the propriety and value for money for the procurement of the new revenue collection system could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Long Outstanding Debtors

The statement of financial position and as disclosed in Note 10 to the financial statements reflects trade and other receivables balance of Kshs.1,927,701,000. The balance is net of impairment losses amount of Kshs.147,470,000 provided for in the year. Review of the debtors' ledger ageing analysis reflected debts that were over three (3) years totalling to Kshs.162,969,918. It was noted that 90% of the long outstanding debts were provided for impairment losses. However, Management did not provide evidence to show actions taken to recover the balance.

Further, the balance includes staff receivables balance of Kshs.99,952,000 out of which outstanding imprest balance of Kshs.1,998,053 relate to ex-staff who were dismissed from the Service in 2019. No explanation was provided why the amounts were not recovered from the staff benefits.

In the circumstances, existence of effective debt management measures 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 the Board of Trustees

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

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

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

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

The Board of Trustees is responsible for overseeing the Service'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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Service's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures

in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Service to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Service to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 September, 2022

XIV. STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2020/2021 Kshs'000'	2019/2020 Kshs'000'
Revenue			
Turnover	5	666,155	3,402,921
Grants from National Government	6	5,182,784	2,879,831
Grants, Donations and Compensation	6	3,321,173	1,329,311
Other Income	7	268,572	589,524
Total revenue		9,438,683	8,201,587
Operating Expenses			
Administration Costs	8	10,265,431	9,000,067
Total operating expenses		10,265,431	9,000,067
Operating loss before interest income		(826,747)	(798,480)
Net interest income	7	72,967	63,470
Operating Loss		<u>(753,780)</u>	<u>(735,010)</u>

The notes set out on pages 43 to 67 form an integral part of these financial statements

XV. STATEMENT OF FINANCIAL POSITION

	Notes	2020/2021 Kshs'000'	2019/2020 Kshs'000'
ASSETS			
Non-current assets			
Property, plant and equipment	16	6,401,366	6,559,565
Total non-current assets		6,401,366	6,559,565
Current assets			
Inventories	9	240,674	308,670
Trade and other receivables	10	1,927,701	780,749
Bank and cash balances	11	6,530,151	6,666,635
Total non-current assets		8,698,526	7,756,054
Total Assets		<u>15,099,893</u>	<u>14,315,619</u>
RESERVES AND LIABILITIES			
Reserves			
Capital reserves		1,271,887	1,271,887
Revaluation reserve		2,805,102	2,805,102
Capital grants reserve		12,681,745	12,002,495
Revenue reserve		(9,152,513)	(8,309,512)
Total reserves		7,606,221	7,769,972
Current liabilities			
Trade and other payables	12	1,778,717	1,094,464
Unexpended specific donations	13	906,531	1,330,423
Endowment Fund	14	4,808,424	4,120,760
Total current liabilities		7,496,232	6,545,647
Total net reserves and liabilities		<u>15,099,893</u>	<u>14,315,619</u>

The financial statements were approved on 30th Sept 2021 and signed by:



BRIG (Rtd) JOHN WAWERU, EBS
DIRECTOR GENERAL



CPA JAPHETH KILONZO
DDF&A
ICPAK M/NO: 9174



PROF. FRED H. K. SEGOR, CBS
FOR: CHAIRMAN - BOARD OF TRUSTEES

The notes set out on pages 43 to 67 form an integral part of these financial statements



XVI. STATEMENT OF CHANGES IN NET RESERVES

	CAPITAL	REVALUATION	GRANTS	REVENUE	TOTAL
	KSHS	KSHS	KSHS	KSHS	KSHS
At July 1, 2019	1,271,887	2,805,102	11,765,745	(7,504,177)	8,338,557
OTHER INCOME ADJUSTMENT				(70,325)	(70,325)
CAPITAL DONOR FUNDS RECEIVED			236,750		236,750
NET DEFICIT FOR THE YEAR				(735,010)	(735,010)
At June 30, 2020	1,271,887	2,805,102	12,002,495	(8,309,512)	7,769,972
At July 1, 2020	1,271,887	2,805,102	12,002,495	(8,309,512)	7,769,972
PRIOR YEAR ADJUSTMENTS				(89,220)	(89,220)
CAPITAL DONOR FUNDS RECEIVED			679,250		679,250
NET DEFICIT FOR THE YEAR				(753,780)	(753,780)
At June 30, 2021	1,271,887	2,805,102	12,681,745	(9,152,513)	7,606,221

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

Revaluation reserves represent the surplus on the subsequent revaluation of buildings, aircrafts, boats and other assets

The notes set out on pages 43 to 67 form an integral part of these financial statements

XVII. STATEMENT OF CASH FLOWS

	Notes	2020/2021 Kshs'000'	2019/2020 Kshs'000'
Operating activities			
Cash generated from/(used in) operations	15	(8,661,562)	(3,762,345)
Interest received		72,967	63,470
Net cash generated from/(used in) operating activities		(8,588,595)	(3,698,875)
Investing activities			
Purchase of property, plant and equipment	16	(760,738)	(526,798)
Proceeds from disposal of property, plant and equipment		29,643	-
Purchase of intangible assets			
Net cash generated from/(used in) investing activities		(731,096)	(526,798)
Financing activities			
Grants for recurrent expenditure	6	8,503,957	4,209,142
Capital donor funds received		679,250	236,750
Net cash generated from/(used in) financing activities		9,183,207	4,445,892
Increase/(decrease) in cash and cash equivalents		(136,484)	220,219
Cash and cash equivalents at beginning of year		6,666,635	6,446,416
Increase in cash and cash Equivalent		(136,484)	220,219
Cash and cash equivalents at end of the year	11	6,530,151	6,666,635

The notes set out on pages 43 to 67 form an integral part of these financial statements

XVIII. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED JUNE 30, 2021

Description	Approved budget	Revised budget	Actual on comparable basis	Performance Difference	% Variance	Comments
	2020- 2021	2020- 2021	2020- 2021	2020- 2021	2020- 2021	2020- 2021
	a	b	c	d	e=(d/b)	
Revenue	Kshs '000'	Kshs '000'	Kshs '000'	Kshs '000'		
Turnover	4,602,586	1,050,000	934,727	(115,273)	-10.978	1
Transfers from the Government	2,565,000	7,455,147	5,182,784	(2,272,363)	-30.480	
Grants and donations	628,884	1,862,033	3,321,173	1,459,140	78.363	2
Other Funds(Endowment Interest)	-	-	-	-		
Net interest income	-	-	72,967	72,967		
Total income	7,796,470	10,367,180	9,511,651	(855,529)		
Expenses						
Compensation of employees	5,528,779	5,090,505	4,934,124	156,381	3.07	
Operation and Maintenance	2,180,615	5,526,594	4,418,720	1,107,874	20.00	3
Depreciation of plant, property and equipment	800,000	800,000	912,586	(112,586)	-14.07	4
Total expenditure	8,509,394	11,417,099	10,265,431	1,151,669		
Deficit for the period	(712,924)	(1,049,919)	(753,780)	(2,007,198)		

COMMENTS

- a) Internal revenues which incorporate park entry fees was budgeted at Ksh.1,050 million but the actual revenue collected was Ksh.1,007 million resulting to an adverse variance of 4% compared to budget. This was occasioned by reduced number of visitations in the various parks as a result of the effects of Covid-19 pandemic.
- b) Grants and donations are funds expected from various conservation well-wishers and usually an estimate based on the previous year's receipts and also projections. During financial year 2020/2021 it had been projected to receive Ksh.1,800 million but managed to receive Ksh.3,321 million. The increase is attributable to the additional funding support under the Economic Stimulus Programme for Salaries of Conservancy Rangers and engagement of Community Scouts.
- c) Operations and maintenance costs for the year had been budgeted for Ksh.5,526 million. The actual expenditure for the year was Ksh.4,418 million resulting to a variance of Ksh.1,107 million. The under expenditure is majorly due to austerity measures implemented by management considering the decline in revenue collection. It also relates to the commitments for ongoing roads maintenance works whose funding is from Kenya Roads Board.
- d) Depreciation expense had been budgeted to cost Kshs.800 million but the actual expenditures were Kshs.913 million. The cause being increased funding of roads projects by Kenya Roads Board leading to more roads being done which, as per organization policy are capitalized.
- e) The overall performance for the year was a deficit of Kshs.754 million as compared to the budget deficit of Kshs.1.0 billion which is within the depreciation charge. KWS overall mandate as per the Wildlife and Management Act, 2013 is on conservation sustainability of both wildlife and its habitat within the protected areas and also outside which include reserves and private conservancies. Out of the total 66 Parks and Reserves, only the major seven (7) parks generate meaningful revenues. These include; Nairobi Park, Amboseli, Lake Nakuru, Tsavo East, Tsavo West, Aberdare and Mt. Kenya. All the other Parks and Stations are cost centres and due to the increased human wildlife conflicts, a lot of costs are incurred. Thus it hasn't been possible to breakeven leading to the continued under performance in financial perspective. However, the management is exploring avenues of diversification of revenue streams and also creation of an Endowment Funds that is geared towards long term sustainability of the organization.

XIX. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Service is classified as a State Corporation under PC 3A and the registered office is;

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

(a) Basis of preparation

The financial statements are prepared in compliance with international Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS) recommended by The National Treasury and in accordance with the requirements of the PFM Act 2012, the State Corporations Act and the Wildlife Conservation and Management Act 2013. The accounting policies adopted have been consistently applied to all the years presented. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of land and buildings. The financial statements are presented in Kenya Shillings (Kshs.), rounded to the nearest thousand

The preparation of financial statements is in conformity with IFRS which requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Service's accounting policies. The areas involving a higher degree of judgment or complexity, or assumptions and estimates are significant to the financial statements, are disclosed in Note 3

Going Concern

The trustees believe that the Service will continue in operational existence for at least 12 months from the date of these financial statements. The trustees believe that it is appropriate to prepare the Service's financial statements on a going concern basis, which assumes that the Service will continue to meet its obligations as they fall due for the foreseeable future. Section 14 a, b & c of Wildlife Conservation and Management Act 2013 provides financial guarantees by the government.

(i) New and amended standards adopted by the Service

The following standards and amendments have been applied by the Service for the first time for the financial year beginning July 1, 2015:

Annual Improvements to IFRSs 2012-2014 cycles. The following amendments are effective July 1, 2015: IFRS 13- confirms that short –term receivables and payables can continue to be measured at invoice amounts if the impact of discounting is immaterial.

IFRS 7 – specific guidance for transferred financial assets to help management determine whether the terms of a servicing arrangement constitute “continuing involvement” and therefore, whether the asset qualifies for DE recognition.

IAS 19 – that when determining the discount rate for post-employment benefit obligations, it is the currency that the liabilities are denominated in that is important and not the country where they arise.

The amendments to IAS 1 Presentation of Financial Statements are made in the context of the IASB’s Disclosure Initiative, which explores how financial statement disclosures can be improved. The amendments provide clarifications on a number of issues, including:

Materiality – an entity should not aggregate or disaggregate information in a manner that obscures useful information. Where items are material, sufficient information must be provided to explain the impact on the financial position or performance.

Disaggregation and subtotals – line items specified in IAS 1 may need to be disaggregated where this is relevant to an understanding of the entity’s financial position or performance. There is also new guidance on the use of subtotals.

Notes – confirmation that the notes do not need to be presented in a particular order.

(ii) New standards, amendments and interpretations not yet effective and not early adopted.

A number of new standards and amendments to standards and interpretations are effective for annual periods beginning after July 1, 2015, and have not been applied in preparing this financial statement. None of these is expected to have a significant effect of the financial statements of the Service, except the following set out below.

IFRS 9, ‘Financial instruments’, addresses the classification, measurement and recognition of financial assets and financial liabilities and introduces new rules for hedge accounting. The complete version of IFRS 9 was issued in July 2015. It replaces the guidance in IAS 39 that relates to the classification and measurement of financial instruments. IFRS 9 retains but simplifies the mixed measurements model and establishes three primary measurement categories for financial assets: amortised cost, fair value through other comprehensive income (OCI) and fair value through profit or loss. The basis of classification depends on the entity’s model and the contractual cash flow characteristics of the financial asset. Investments in equity instruments are required to be measured at fair value through profit or loss with the irrevocable option at inception to changes in fair value in OCI without recycling. There is now a new expected credit losses model that replaces the incurred loss impairment model used in IAS 39. For financial liabilities there are no changes to the classification and measurement except for the recognition of changes in own credit risk in other comprehensive income, for liabilities designated at fair value through profit or loss. IFRS 9 relaxes the requirements for hedge effectiveness by replacing the bright line hedge effectiveness tests. It requires an economic relationship between the hedged item and hedging instrument and for the ‘hedged ratio’ to be the same as the one management

actually use for risk management purposes. Contemporaneous documentation is still required by is different to that currently prepared under IAS 39. The standard is effective for accounting periods beginning on or after January 1, 2018. Early adoption is permitted. The Service is yet to assess the full impact of IFRS 9.

IFRS 15 – Revenue from contracts with customers (effective for financial periods beginning on/after January 1, 2018) – Early application is permitted. The core principle of the new revenue recognition standard is that revenue must be recognised when the goods or services are transferred to the customer, at the transaction price. The most significant changes that flow from that principle are:

- a) Any bundled goods or services that are distinct must be separately recognised, and any discounts or rebates on the contract price must generally be allocated to the separate elements
- b) Revenue may be recognised earlier than under current standards if the consideration varies for any reasons (such as for incentives, rebates, performance fees, royalties, success of an outcome etc.) – minimum amounts must be recognised if they are not at significant risk of reversal
- c) The point at which revenue is able to be recognised may shift: some revenue which is currently recognised at a point in time at the end of a contract may now be recognised over the contract term and vice versa.

IFRS 15 was intended to become effective on January 1, 2017. On 22 July 2015, the IASB confirmed the deferral of the effective date of IFRS 15 to January 1, 2018.

IFRS 16, “Leases”. After ten years of joint drafting by the IASB and FASB they decided that lessees should be required to recognise assets and liabilities arising from all leases (with limited exceptions) on the balance sheet. Lessor accounting has not substantially changed in the new standard. The model reflects that, at the start of a lease, the lessee obtains the right to use an asset for a period of time and has an obligation to pay for that right. In response to concerns expressed about the cost and complexity to apply the requirements to large volumes of small assets, the IASB decided not to require a lessee to recognise assets and liabilities for short-term leases (less than 12 months), and leases for which the underlying asset is of low value (such as laptops and office furniture).

A lessee measures lease liabilities at the present value of future lease payments. A lessee measures lease assets, initially at the same amount as lease liabilities, and also includes costs directly related to entering into the lease. Lease assets are amortized in a similar way to other assets such as property, plant and equipment. This approach will result in a more faithful representation of a lessee’s financial leverage and capital employed.

One of the implications of the new standard is that there will be a change to key financial ratios derived from lessees and liabilities (for example, leverage and performance ratios). IFRS 16 supersedes IAS 17, ‘Leases’, IFRIC 4, ‘determining whether and arrangement contains a Lease SIC 15, ‘Operating Leases – Incentives’ and SIC 27, ‘Evaluating the Substance of Transactions involving the Legal Form of a Lease’. The amendments are effective for annual periods beginning on or after January 1, 2019.

There are no other IFRSs or IFRIC interpretations that are not yet effective that would be expected to have a material impact on the Service.

(b) Functional currency and Translation of foreign currencies

Functional and presentation currency

Items included in the financial statements of the Service are measured using the currency of the primary economic environment in which the organization operates ('the functional currency'). The financial statements are presented in 'Kenyan Shillings (Kshs)', which is the Service's presentation currency.

(c) Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the Service's activities. Revenue is shown net of value-added tax (VAT), returns, rebates and discounts.

The Service recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Service and when specific criteria have been met for each of the Service's activities as described below:

Revenue is recognized as follows;

Sales of services is recognized on an accrual basis in the period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a percentage of the total services to be provided.

Park entry fees are recognized when assessing the National Parks by cash payment or use of smart cards where the amount is deducted at the point of access.

Rental income is recognized in the income statement as it accrues using the effective lease agreement.

Aircraft sales are usually aircraft hire services and income is usually recognized immediately the services are offered.

Interest income is recognized on a time proportion basis using the effective interest method.

(d) Property, plant and equipment

All categories of property, plant and equipment are initially recorded at cost and subsequently stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the items will flow to the Service and cost of the item can be measured reliably, the carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on revaluation of property, plant and equipment's are credited to other comprehensive income and shown as revaluation reserve. Decreases that offset previous increases of the same asset are charged in other comprehensive income and debited against the revaluation reserve; all other decreases are charged in profit or loss.

Freehold land	Nil
Fences and Barriers	10%
Machinery and Water Supplies	10%
Furniture and Equipment	10%
Motor Vehicles and Tractors	20%
Computer and Accessories	20%
Aircraft	7.5%
Boats and Boats engines	10%
Roads and Bridges	10% (No residual value)
Building on long leasehold and freehold land	2%
Building on short leasehold land	over the lease period

Depreciation on Property Plant and Equipment is computed based on the remaining useful life of the asset to reduce the values to a 5% residual value, subsequent additions are depreciated on straight line basis at the applicable rates until they are reduced to their residual value of 5%.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are included in profit or loss. When revalued assets are sold, the amounts included in other reserves relating to that asset are transferred to retained earnings.

Freehold land has not been included in property plant and equipment due to the fact that the valuation has not been completed for the titled land to establish reliable figures to attach to that category of asset in the financial statements.

(e) Impairment of assets

Assets that have an indefinite useful life are not subject to amortization and are tested annually for impairment. Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair less costs to sell and value in use.

(f) Inventories

Inventories are carried at historical cost of acquisition plus any incidental costs incurred to bring them at their present location and condition. Obsolete stocks are segregated and not included in the valuation of stocks. Inventories are stated at the FIFO or Weighted Average cost whichever is lower.

(g) Trade Receivables

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method less provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the Service will not be able to collect all the amounts due according to the original terms of receivables. The amount of the provision is determined by assessment of the debtor and it's based on specific amount as opposed to percentage. The amount of the provision is recognized in the income statement.

(h) Trade Payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

(i) Provisions

Provisions are recognized when: the Service has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

(j) Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments.

(k) Financial Assets

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Service provides money, goods or services directly to a debtor with no intention of trading the receivables and are measured at amortized cost.

At the end of each reporting period, the Service reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the asset's recoverable amount is estimated and an impairment loss is recognized in profit or loss whenever the carrying amount of the asset exceeds its recoverable amount.

(l) Accounting for leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all risks and rewards of ownership to the Service as a lessee. All other leases are classified as operating leases.

The Service as a lessee:

Leases of assets under which a significant portion of the risks and rewards of ownership are effectively retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss account on a straight-line basis over the period of the lease

The Service as a lessor:

Assets leased to third parties under operating leases are included in property, plant and equipment in the statement of financial position. Leased assets are recorded at historical cost less depreciation.

Depreciation is calculated on the straight-line basis to write down the cost of leased assets to their residual values over their estimated useful life using annual rates consistent with the normal depreciation policies for similar assets under property, plant and equipment.

(m) Reserves

The Service creates and maintains reserves in terms of specific requirements. The Service has a Revenue Reserve which consists of the accumulated surplus and Capital reserve which represents the aggregate value of the assets taken over by the Service.

(n) Grants

(i) Capital grants

Grants are recognized at their fair value where there is a reasonable assurance that the grant will be received and the Service will comply with all attached conditions.

In addition to an annual subvention, the Government of Kenya (GoK) has negotiated financing packages with various donors to fund the Service, this finance is in the form of loans and grants to GoK, all of which are passed on to the Service in the form of government grants. Grants received from

and through GoK have been treated as Capital Grants whether in respect of either development expenditure or acquisition of fixed assets. The Service has no share capital and the Principal Form of Funding is capital grants from the Government which is in effect capital contribution. Assets acquired from these grants are capitalized and then depreciated in accordance with the depreciation policy. The computed depreciation charge is expensed in profit or loss.

(ii) Grants for recurrent expenditure

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

(o) Employee benefits

(i) Retirement benefits obligations

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

(a) Defined Benefit Scheme – KWS Staff Superannuation Scheme

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

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

KWS discontinued contributions to the old Scheme with effect from December 31, 2006.

The amount in the balance sheet is determined as the present value of the defined past service benefits obligation net of value placed on existing scheme assets as computed by an independent actuary. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to reserves in other comprehensive income in the period in which they arise.

Past-service costs are recognized immediately in income.

(b) Defined Contribution Scheme – KWS Staff Retirement Benefits Scheme 2006

The service operates a defined contribution scheme whereby it matches contributions to the scheme made by the employees up to 11% of the employee's gross salary which the employees contribute 5% of their pensionable salaries. The Service's contributions to the fund are charged in the income statement in the year to which it relates.

The Service also contributes to the National Social Security Fund for its employees. The Service's obligation is limited to a specified contribution per employee per month. Currently, the contribution is limited to a maximum of Shs.1,808 per employee per month. The Service's contributions are charged to the profit or loss in the year to which they relate. The Service has no legal obligation to pay further contributions if the fund does not hold sufficient assets to pay all the employees benefits relating to employee service in the current and prior periods.

(ii) Termination benefits

Termination benefits are payable when employee is terminated by the Service before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The service recognizes termination benefits at the earlier of the following dates: (a) when the service can no longer withdraw the offer of those benefits; and (b) when the service recognizes costs for a restructuring that is within the scope of IAS 37 and involves the payment of termination benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to their present value.

(iii) Other entitlements

The estimated monetary liability for employees accrued annual leave entitlement at the reporting date is recognized as an expense on accrual basis.

(p) Comparatives

Where necessary the comparative figures have been restated to conform to current period presentation.

(q) 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, 2021.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including experience of future events that are believed to be reasonable under the circumstances.

(i) Critical accounting estimates and assumptions.

The Service makes estimates and assumptions concerning the future. The resulting accounting estimate will, by definition, seldom equal the related actual results. The estimates and assumptions

that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

Impairment Losses

At the end of each reporting period, the Service reviews the carrying amounts of its financial assets to determine whether there is any indication that those assets have suffered an impairment loss. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that the loss event has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate and recoverable amount of an individual asset, the Service estimates the recoverable amount of the cash generating unit to which the asset belongs.

Useful lives of property, plant and equipment

The Service's management determines the estimated useful lives and related depreciation charges for its property, plant and equipment. Management will increase the depreciation charge where useful lives are less than previously estimated lives, or it will write-off or write-down technically obsolete or non-strategic assets that have been abandoned or sold.

Retirement benefits obligation

The present value of the pension obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions will impact the carrying amount of pension obligations.

4. FINANCIAL RISK MANAGEMENT

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

Market risk

(i) Foreign exchange risk

The service is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to US dollars. Foreign exchange risk arises from future commercial transactions and recognized assets and liabilities.

As at June 30, 2021, if the Kenyan Shilling had weakened/strengthened by 10% against the US dollar with all other variables held constant, deficit for the year would have been based on turnover, donation, grants and other incomes figures Ksh.127,460,630 (2020: Ksh.2,450,104) higher/lower

(ii) Price risk

The Service does not hold any financial instruments subject to price risk

(iii) Cash flows and fair value interest rate risk

As at June 30, 2021, the Service did not have interest bearing financial liabilities. It doesn't have short term deposits which earn a fixed rate of interest. However, it has current accounts designated as interest earning accounts. The Service is therefore not exposed to cash flow interest risk.

Credit Risk

Credit risk arises from deposits with banks and trade and other receivables. Credit risk is the risk that counterparty will default on its contractual obligations resulting in financial loss to the Service. Credit risk is managed by the finance department. The treasury manager is responsible for managing and analysing credit risk for each new client before standard payment and delivery terms are offered. Credit risk arises from cash at bank and short-term deposits with banks, as well as trade and other receivables. The Service has no significant concentrations of credit risk.

For banks and financial institutions, only reputable well established financial institutions and officially approved by the National Treasury are accepted. For trade receivables, the Service's finance department assesses the credit quality of each customer, taking into account its financial position, past experience and others factors. Individual risk limits are set based on limits set by the Board. The utilization of credit limits is regularly monitored.

The amount that best represents the Service's maximum exposure to credit risk as at June 30, 2021 are made up as follows:

	2020/2021	2019/2020
	Kshs'000	Kshs'000
Cash and cash equivalents – Note 13	6,530,151	6,666,635
Trade receivables – Note 12	244,202	393,052
Other receivables – Note 12	1,683,499	387,697
	<u>8,457,852</u>	<u>7,447,384</u>

No Collateral is held in respect of the above assets. All receivables that are neither past due nor impaired are within their approved credit limit, and no receivables have had their terms renegotiated, and management does not expect any losses from non-performance by these parties.

The amount of trade receivables that was impaired amounted to Kshs.177 million. The trade receivables which were past due but not impaired relate to a number of independent customers for whom there is no history of default. The ageing analysis of these trade receivables is as follows.

	2020/2021 Shs'000	2019/2020 Shs'000
Past due but not impaired:		
- by up to 90 days	1,635,005	386,672
- by 91 – 180 days	380,560	609,770
- above 181 days	89,500	62,288
	<u>2,105,065</u>	<u>1,058,730</u>
Total receivables:		
Carrying amount before provision for impairment loss	2,105,065	1,058,730
Provision for impairment loss	(177,364)	(277,981)
	<u>1,927,701</u>	<u>780,749</u>
Net carrying amount		

All receivables past due by more than 90 days are considered to be impaired, and are carried at their estimated recoverable value.

Liquidity Risk

Liquidity risk is the risk that the Service will not be able to meet its financial obligations as they fall due. Prudent liquidity risk management includes maintaining sufficient cash and marketable securities, and the availability of funding from an adequate amount of committed credit facilities. Due to the dynamic nature of the underlying businesses, management and the Board maintains flexibility in funding by maintaining availability under committed credit lines.

Management performs cash flow forecasting and monitors rolling forecasts of the Service's liquidity requirements to ensure it has sufficient cash to meet its operational needs.

The Service's approach when managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, without incurring unacceptable losses or risking damage to the Service's reputation.

Surplus cash held by the Service, over and above the amounts required for working capital management are invested in interest bearing short deposit accounts.



Below is an analysis of the Service's financial liabilities that will be settled on a net basis into relevant maturity groupings based on the remaining period at the statement of financial position date to the contract date. The amounts disclosed in the table below are the contractual undiscounted cash flows:

At 30 June 2021:	Shs'000
Liabilities	
- Trade and other payables	1,778,717
	<hr/>
Total financial liabilities (contractual maturity dates)	1,778,717
	<hr/>
At 30 June 2020:	
Liabilities	
- Trade and other payables	1,094,464
	<hr/>
Total financial liabilities (contractual maturity dates)	1,094,464
	<hr/>

Capital Management

The Service is governed by the Wildlife Conservation and Management Act 2013, Laws of Kenya which does not provide for a specific capital structure.

5. TURNOVER

	2020/2021	2019/2020
	Shs'000	Shs'000
Analysis of revenue by category:		
Park entry fees	645,391	3,379,790
Accommodation	20,764	23,131
Total	<u>666,155</u>	<u>3,402,921</u>

These are total revenues generated through collections from the visitors entering various gates to the national parks and accommodation charges at various facilities inside the parks and campsites.



6. DONATION AND GRANTS FROM NATIONAL GOVERNMENT

	2020/2021 Shs'000	2019/2020 Shs'000
Donations and Compensation	3,321,173	1,329,311
GoK Subvention	5,182,784	2,879,831
Total	<u>8,503,957</u>	<u>4,209,142</u>

The Service received Kshs. 5.1 billion from the National Treasury being recurrent budget and Kshs.679 million development funds for the year under review. The Parent Ministry released funds for Wildlife compensation amounting to Kshs.523 million.

Detailed analysis of grants received from the Government

Name of the Entity sending the grant	Amount recognized in Statement of Comprehensive Income	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	2019-2020
	Kshs000	Kshs000	Kshs000	Kshs 000	Kshs000
State Department for Wildlife	5,182,784	-	-	5,182,784	2,879,831
State Department for Wildlife	535,884	-	679,250	1,215,134	796,063
Total	5,718,668	-	679,250	6,397,918	3,675,894

7. OTHER INCOME

	2020/2021 Shs'000	2019/2020 Shs'000
Rental income	52,731	235,641
Hire of aircrafts and vehicles	633	1,136
Air wing sales	30,385	43,916
Telecommunication facilities	10,626	16,990
Insurance compensation	233	5,718
Training services	24,209	70,957
Tuition fees – KWSTI	33,163	98,035
KWS Officers' Mess	11,909	17,408
Accommodation and Training	18,196	19,469
KWS Shops	16,537	16,610
Other miscellaneous income	69,950	63,644
Total	<u>268,572</u>	<u>589,524</u>
Interest income	<u>72,967</u>	<u>63,470</u>

The interest income was realized from current accounts designated as interest earning accounts.

8. ADMINISTRATION COSTS

	2020/2021	2019/2020
Description	Kshs '000'	Kshs '000'
Staff costs (note 8b)	4,934,124	5,091,476
Directors' emoluments	13,534	6,336
Electricity and water	59,357	81,824
Communication services and supplies	41,052	49,054
Transportation, travelling and subsistence	147,852	173,658
Advertising, printing, stationery and photocopying	67,534	43,587
Staff training expenses	60,886	76,488
Insurance costs	192,306	125,754
Bank charges and commissions	11,290	27,407
Office and general supplies and services	14,684	24,507
Auditors' remuneration	7,000	9,199
Legal fees	149,935	116,821
Consultancy fees	11,682	15,675
Repairs and maintenance	1,543,517	761,215
Provision for bad and doubtful debts	(36,499)	20,207
Depreciation	912,586	832,593
Other operating expenses	2,134,590	1,544,265
Total	10,265,431	9,000,067

8 b Staff Costs.

	2020/2021	2019/2020
Description	Kshs'000'	Kshs'000'
Salaries and allowances of permanent employees	4,230,283	4,255,333
Wages of temporary employees	7,756	89,598
Medical insurance schemes	316,359	344,669
Employer's contributions to pension scheme & NSSF	307,653	321,021
Leave pay	68,034	72,054
Staff welfare	4,039	8,800
Total	4,934,124	5,091,476



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

Permanent employees – Management	4,513	4,608
Temporary and contracted employees	1,295	1,331
Total	5,808	5,939

9. INVENTORIES

	2020/2021 Shs'000	2019/2020 Shs'000
Spare parts and tools	27,551	47,230
Aircraft spares	74,301	74,301
Ammunition	111,494	124,902
Stationery	5,484	3,143
Telecommunication equipment spares	378	1,119
Building, water and fencing materials	11,098	6,906
Uniforms and compositions	39,183	76,558
Shop items	5,359	5,925
Fuel and oils	5,615	7,293
General stores and tools	2,320	3,402
	282,783	350,779
Less: Provision for slow moving and obsolete items	(42,109)	(42,109)
Total	<u>240,674</u>	<u>308,670</u>

10. TRADE AND OTHER RECEIVABLES

	2020/2021 Shs'000	2019/2020 Shs'000
Trade receivables	391,672	641,163
Less: provision for impairment losses	(147,470)	(248,111)
Net trade receivables	<u>244,202</u>	<u>393,052</u>
Net staff receivables	99,952	61,980
Other receivables	633,547	325,717
Gok Grants Receivable	950,000	0
Net trade and other receivables	<u>1,927,701</u>	<u>780,749</u>

Receivables represent outstanding balances from the various hotels and facilities in the park and balances held by staff at the closure of the financial year

11. CASH AND CASH EQUIVALENTS

2020/2021	2019/2020
Shs'000	Shs'000

For the purpose of the statement of cash flows, cash and cash equivalents include the following:

Bank balances – KWS Operations	637,560	952,510
Bank balances – Projects	5,836,840	5,653,367
Cash In Hand-KWS Operations	55,751	60,758

Total	<u>6,530,151</u>	<u>6,666,635</u>
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Cash and Cash equivalent represent the organization money held petty cash and in the various banks in KES and USD

CASH AND CASH EQUIVALENT SCHEDULE

	Name	CURRENCY	ACCOUNT NUMBER	2021	2020
	ABSA				
1	Kws Hqs Collections A/C	KES	2043513322	5,347,915	0
2	Kws Hqs Collections A/C	USD	2043513314	131,862	0
3	Kws Hqs Operations A/C	KES	2043513330	1,490,328	0
4	Kws Hqs Operations A/C	USD	2043513349	984	0
	Sub total			6,971,089	0
	CO-OP				
5	Kws Hqs Collections A/C	KES	01120126192800	4,072,577	4,513,834
6	Kws Hqs Collections A/C	USD	02120126192800	-4,856,954	3,075,431
7	Kws Hqs Operations A/C	KES	01120126192801	4,389,533	1,115,345
	Sub total			3,605,156	8,704,609
	EQUITY				
8	Kws Meru Kora Project	KES	0400295171362	2,291,365	1,592,669
9	Kws Hqs Operations A/C	KES	810294985073	-34	-31
10	Kws Hqs Collections A/C	KES	810294985077	-35,326,085	-36,257,155
11	Kws Hqs Collections A/C	USD	810294985092	22,601,522	-5,354,662
12	Marsabit N.P	KES	810261186879	17,077	49,320
13	Hells Gate National Park	KES	0200296550999	3,750	3,750
	Sub total			-10,412,404	-39,966,109

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	KENYA COMMERCIAL BANK				
14	Kws Usaid Account	KES	01107170117	-460,947	129,816,616
15	Kws Hqs Operations A/C	KES	01107169712	87,088,995	214,069,812
16	Moyale Station	KES	1236205405	69,043	73,736
17	Ithumba Station	KES	1236424638	369,103	13,622
18	Hells Gate National Park	KES	1236229061	63,704	22,572
19	Mt. Elgon National Park	KES	1236339339	5,995,102	6,108,695
20	Tsavo West N.Park	KES	1236196198	18,889	820,976
21	Wajir Station	KES	1236291530	282,763	11,802
22	Tsavo East National Park	KES	1236229347	10,487,314	3,435,760
23	Shimba Hills National Reserve	KES	1236230574	556,632	100,498
24	Kwsti	KES	1236238028	3,590,422	570,490
25	Nasolot Station	KES	1236305469	321,270	53,900
26	Manyani Fti	KES	1236229770	-1,200,648	3,891,044
27	Tana River/Ijara Station	KES	1236291298	31,454	125,067
28	Samburu Station	KES	1236394623	311,784	647,845
29	Marsabit Np	KES	1236350138	24,980	35,865
30	Lamu Station	KES	1236401824	196,833	392,845
31	Narok Station	KES	1236236378	438,021	71,123
32	Mandera Station	KES	1236306937	374,260	15,082
33	Kisite Mpunguti N. P.	KES	1236281098	225,573	98,093
34	Ruma N.Park	KES	1236203615	1,938,760	1,030,499
35	Mwea N. R /Embu Satation	KES	1236268326	84,453	104,603
36	Amboseli National Park	KES	1236305078	-47,338	86,110
37	Iten Station	KES	1236198972	305,629	714,135
38	Meru National Park	KES	1236337379	2,533,354	4,170,736
39	Sibiloi/Lodwar Station	KES	1236231023	-1,293,759	-5,584
40	Garissa Station	KES	1236419766	5,615	19,538
41	Isiolo Station	KES	1236389557	2,479,204	894,751
42	Kenya Wildlife Service Hqs	KES	01107172543	24,703,666	20,700,106
43	Kwsti	KES	01105267024	-30,156,749	-32,014,287
44	Kenya Wildlife Service Hqs	USD	01109164351	25,189,316	-22,120,523
45	Meru National Park	KES	1154211576	2,785	2,785
46	Amboseli National Park	KES	110871358	67,271	67,271
	Sub total			134,596,752	334,025,582
	STANDARD CHARTERED BANK				
47	Kisumu Station/Impala	KES	0108033037415	3,280,906	233,237
48	Mombasa Marine N.P	KES	0108033037406	8,949,553	416,071
49	Lake Nakuru National Park	KES	0108033037413	2,746,554	642,689
50	Laikipia Station	KES	0108033037412	42,714	77,953
51	Ol Donyo Sabuk N.Park	KES	0108033037414	64,599	209,755
52	Malindi National Park	KES	0108033037407	467,906	1,508,264

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53	Mt. Kenya National Park	KES	0108033037411	1,400,597	1,123,624
54	Nairobi National Park	KES	0108033037408	301,414,283	4,696,283
55	Airwing	KES	0108033037409	750,395	273,691
56	Aberdares National Park	KES	0108033037410	13,042,042	407,216
57	Kws Insurance Claims	KES	0104433037400	38,547,904	67,077,520
58	Kifaru Ark Shop	KES	0104433084000	5,144,441	4,402,161
59	Kws Hqs Operations A/C	KES	0104433037411	108,383,578	508,607,435
60	Kws Hqs Collections A/C	KES	0104433037409	-48,675,715	-42,899,144
61	Kws Hqs Collections A/C	USD	8708033037400	335,818	-34,459,912
62	Kws - Officers Mess	KES	0104433037416	2,204,843	6,059,249
63	Kws Salaries Account	KES	0104433037418	71,980,432	18,414,953
64	Kenya Wildlife Service Hqs	KES	0108033037402	1,445,302	1,824,513
65	Kws-Amboseli Ecosystem Project	KES	0108033037405	7,229,065	6,495,980
66	Kws Donations Account	KES	0108033037400	207,847,937	124,749,369
67	Rmlf Account	KES	0104433037413	738,454,027	1,268,579,988
68	Kws Endowment Fund	KES	0104433037419	4,808,424,703	4,130,745,701
69	Kws Hqs- Afd Account	KES	0108033037401	1,178	130,758
70	Kws-Gov't Of Canada-Dfatd	KES	0108033037404	22,958,812	41,476,618
	Sub total			6,296,441,875	6,110,793,971
71	Kws Hqs Operations Account	USD	421040508	655,489	568,398
	Mpesa Pay Bills	KES		-8,641,567	1,804,991
	Control Accounts	KES		106,935,025	250,703,693
	TOTAL			6,530,151,414	6,666,635,135

12. TRADE PAYABLES AND ACCRUALS

	2020/2021	2019/2020
	Shs'000	Shs'000
Trade payables	784,720	572,645
Accruals	689,163	231,107
Payroll deductions	161,798	116,058
Contract retention payable	72,242	81,623
Other payables	70,794	93,030
Total	<u>1,778,717</u>	<u>1,094,464</u>

13. UNEXPENDED SPECIFIC PROJECTS

	2020/ 2021	2019/ 2020
	Shs'000	Shs'000
Balance at the beginning of the year	1,330,423	996,658
Additions	1,108,774	1,107,120
Utilized in the year	(1,532,666)	(773,355)
Balance at the end of the year	<u>906,531</u>	<u>1,330,423</u>

These are donor funds unutilised at the close of the financial year

14. ENDOWMENT FUND

2020/2021	2019/2020
Kshs '000'	Kshs '000'
<u>4,808,424</u>	<u>4,120,760</u>

The Wildlife Conservation and Management Bill 2013 has provided that the Service shall establish a Wildlife Endowment Fund and which shall be vested in the Board of Trustees. Some of the functions of the Fund will include; development of wildlife conservation initiatives, management and restoration of protected areas and conservancies, protection of endangered species, habitats and ecosystems as well as support of wildlife security operations. The fund has not been fully set up but the process is still ongoing.

15. CASH FLOW WORKINGS

	2020/2021 Kshs.'000'
Operating deficit for the year	(9,257,737)
Adjustments for:	
Depreciation charge	912,586
Gain on disposal of assets	(23,294)
Interest income	(72,967)
Income Adjustments	(89,220)
Changes in working capital:	
Inventories	67,996
Trade and other receivables	(1,146,952)
Trade and other payables	684,253
Unexpended specific donations	(423,892)
Endowment Funds	687,664
	<u>(8,661,562)</u>



Cash Used in Operations

Operating Deficit for the year Workings

Total Internally Generated Incomes.	1,007,694
Total Recurrent Expenditures	<u>(10,265,431)</u>
Operating Deficit for the year	<u>(9,257,737)</u>

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16. PROPERTY, PLANT AND EQUIPMENT

	Buildings		Computers & Accessories	Machinery, Water Supplies & furniture & Equipment	Motor Vehicles & Tractors	Aircraft	Boats and Boat Engines	Roads & Bridges	Airstrips	Fences & Barriers	Work-in-Progress	Total	
	Non-Residential	Residential											
COST	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000	KShs '000
At 1st July 2020	1,398,100	2,296,097	327,090	2,413,177	2,373,212	698,274	39,234	3,982,711	384,225	1,411,517	613,959	15,937,596	
Additions			10,156	156,095	222,239	-	-	172,900	-	159,617	39,731	760,738	
Transfers/Disposals	106,446	262,486			(126,978)						(368,932)	(126,978)	
At 30th June 2021	1,504,546	2,558,583	337,246	2,569,272	2,468,472	698,274	39,234	4,155,611	384,225	1,571,134	284,758	16,571,356	
At 1st July 2019	1,398,100	2,266,796	307,386	2,358,138	2,247,292	698,274	39,234	3,861,482	384,225	1,148,442	701,431	15,410,800	
Additions	0	29,301	19,704	55,039	125,920	-	-	121,229	-	263,075	-	614,268	
Transfers/Disposals	-	-	-	-	-	-	-	-	-	-	(87,472)	(87,472)	
At 30th June 2020	1,398,100	2,296,097	327,090	2,413,177	2,373,212	698,274	39,234	3,982,711	384,225	1,411,517	613,959	15,937,596	
DEPRECIATION													
Accumulated Dep. as At 1 July 2020	(1,028,580)	(588,205)	(283,514)	(1,893,087)	(2,048,501)	(366,573)	(32,292)	(2,261,340)	(230,537)	(645,404)	-	(9,378,033)	
Derecognition adj. On Disposals	-	-	-	-	120,629	-	-	-	-	-	-	120,629	
Charge for the year	(49,087)	(25,924)	(11,074)	(155,287)	(97,506)	(31,831)	(2,319)	(447,096)	-	(92,462)	-	(912,586)	
Accumulated Dep. as at June 30, 2021	(1,077,667)	(614,129)	(294,588)	(2,048,374)	(2,025,378)	(398,404)	(34,611)	(2,708,436)	(230,537)	(737,866)	-	(10,169,990)	
NBV as at June 30, 2021	426,879	1,944,454	42,658	520,898	443,095	299,870	4,623	1,447,175	153,688	833,268	284,758	6,401,366	
Accumulated Dep. as At 1 July 2019	(979,522)	(565,648)	(275,549)	(1,748,620)	(1,973,406)	(334,742)	(29,973)	(1,871,177)	(192,115)	(574,688)	-	(8,545,440)	
Charge for the year	(49,058)	(22,557)	(7,965)	(144,467)	(75,095)	(31,831)	(2,319)	(390,163)	(38,422)	(70,716)	-	(832,593)	
Accum. Dep. as At June 30th 2020	(1,028,580)	(588,205)	(283,514)	(1,893,087)	(2,048,501)	(366,573)	(32,292)	(2,261,340)	(230,537)	(645,404)	-	(9,378,033)	
NBV as at June 30, 2020	369,520	1,707,892	43,576	520,090	324,711	331,701	6,942	1,721,371	153,688	766,113	613,959	6,559,563	

17. RELATED PARTY DISCLOSURES

i. Government of Kenya

The Service is fully owned by the Government of Kenya. The Government of Kenya provides grants to KWS to finance its operations. It also provides full guarantees to all long-term lenders of the Service, both domestic and external. The relevant balances are shown in appendix 2.

ii. Key management compensation

Key management includes the salaries and benefits of the Director General and Deputy Directors. The compensation paid or payable to key management for employee services is shown below:

	2020/2021 Shs'000	2019/2020 Shs'000
Salaries and other short-term employment benefits	41,334	62,863
iii. Trustees' remuneration		
Fees for services as a Trustee	13,474	6,336
Other emoluments included in employee benefits	0	0
Total remuneration of Trustees of the Service	<u>13,474</u>	<u>6,336</u>

18. CONTINGENT LIABILITIES

The Service has contingent liabilities in respect of legal claims arising in the ordinary course of business as listed below:

A summary of the pending cases and claims against the Service is as follows

	2021 Kshs000
Unlawful Employee termination case pending at Court of Appeal	1,200,000
Human Wildlife Conflict-Death Cases -47 with estimated judgement of 5 million	235,000
Human Wildlife Injury claims 360 cases with estimated judgement of up to Kshs 3 million	1,080,000
Sea Star vs KWS. Service Appealing court award	120,000
Lake Jipe vs KWS. The Service Appealing Court Award	31,000
Total Estimated Liabilities	<u>2,666,000</u>

Numerous Human Wildlife Conflict cases;

There are currently 880 cases filed across the country against KWS resulting out of human death, human injury and property damage. About 50 will be completed in the current year and KWS will be liable to at least Ksh.150,000,000 in damages should judgement be entered against the Service.

19. CAPITAL COMMITMENTS	2020/ 2021 Shs'000	2019/2020 Shs'000
Authorized and contracted for	199,308	990,835
Less: Amounts incurred and included in work-in-progress		
Authorized but not contracted for	-	-
	<u>199,308</u>	<u>990,835</u>

APPENDICES

Appendix 1. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is a summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Physical verification of fixed assets across the regions to be carried out.	To carry out the physical assets verification exercise and update the assets register.	H-Finance	On Going	December 2023
1.2	Disposed assets to be removed from the assets register	To carry out assets verification and update the assets register	H-Finance	On-Going	Continuous
1.3	Misstatement of Depreciation charge	To reconcile the assets register to the GL and adjustment to be effected	H-Finance	Not resolved. to be done after assets valuation	May 2023
1.4	Regular assessment of WIP	To carry out regular assessment of the WIP to ascertain the completed projects for transfer to respective assets accounts.	H-Finance, Head of Fleet & buildings	continuous	Annually
1.5	Impairment of assets	The Service to carry out impairment of assets on annual basis to comply with IFRS.	H-Finance	Not resolved	June 2023
1.6	Title deeds processing	To continue engaging the lands ministry and other stake holders to secure all title deeds for the Service land.	J. Makena-Head lands & H-Finance	On Going	Continuous
2.1	Adequate provisions of receivables	To assess the Service receivables and make provisions accordingly	H-Finance	Resolved	Quarterly
2.2.1	Medical receivables from employees	To provide ex-gratia budget allocation to	DD-Human Capital & H-	On-Going	June 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		cover excess medical for staff who have left the Service or have passed on.	Finance		
2.2.2	Leave allowance monitoring	Regularly monitor leave allowances paid and reconcile payroll to GL	H-Finance	Resolved	Continuous
2.2.3	Mortgage scheme reconciliation regularly	Regular reconciliations will be carried out on the mortgage account to bring up to date.	H-Finance	Resolved	Monthly
3.1	Inventories module	To adopt an inventory module on its financial system during the system upgrade	H-Finance	Not resolved	June 2023
3.2	Inventories aging analysis	To work out aging analysis of the Service inventories to ensure obsolete stock are adjusted in the GL	H-Finance	Not resolved	June 2023
4.1-2	Cash & Bank reconciliations	To reconcile the cash & bank balances to bring them up to date	H-Finance	Continuous	Monthly
4.3	Updating of signatories	To review all bank signatories and delete those who have left the Service	H-Finance	Resolved	Continuous
5.0	Manual ticketing	To fast track an automated revenue system to replace the manual ticketing at the Park gates.	H-Finance	On-Going	June 2023
6.1	Reconciliation of Endowment Fund account	To reconcile the endowment Fund account to bring it up to date	H-Finance	Resolved	Quarterly
7	Kenha & SGR funds utilized on recurrent expenditure	To follow up with the parent Ministry and The National Treasury for a possible reimbursement	H-Finance	Not resolved	Continuous

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
8.1	Supplier reconciliations	To reconcile all supplier accounts in the Ledger.	H-Finance	Continuous	Monthly
9.0	Reconciliation of VAT accounts	Management has constituted a team to reconcile the VAT accounts	H-Finance	Resolved	Monthly
10.1	Actuarial valuation of the DBS-Pension	Management appreciated this requirement and will annually undertake a valuation.	H-Finance	Resolved	Bi-Annually
10.2	Timely remittance of statutory deductions	A few instances were noted where statutory deductions were remitted a few days later due to unavailability of the ITMS system.	H-Finance	Resolved	Monthly
10.3	Management of leave days	To assess leave days on regular basis to ensure staff take their leave in accordance to policy.	Deputy Director Human Capital & Head Finance	Resolved	Quarterly
10.4	Payroll to GL reconciliations	To carry out monthly reconciliations on payroll to GL	H-Finance	Resolved	Monthly
10.5	Regularizing the recruitment of temporary staff	To review the contracts of long serving employees to consider them for permanent employment.	Deputy Director Human Capital & H-Finance	Not resolved	On going



Head Finance

Director General

Date


30/09/2021

Date

30/9/2021



Appendix 2: PROJECTS IMPLEMENTED BY THE ENTITY

Projects

Projects implemented by the State Corporation/ SAGA Funded by development partners

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Conservation of Biodiversity in Northern Kenya – FRANCE	1106101500	AFD	6 years	Yes	Yes	Yes

Status of Projects Completion

(Summarise the status of project completion at the end of each quarter, if total costs incurred, stage which the project is etc)

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1	Conservation of Biodiversity in Northern Kenya – FRANCE	1,145,100	886,404,062	100%	377,488,000	56,935,101	AFD GoK

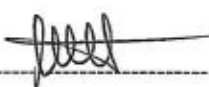
Appendix 3: INTER-ENTITY TRANSFERS

ENTITY NAME:		KENYA WILDLIFE SERVICE		
Break down of Transfers from the State Department for Wildlife				
Financial year 2020/2021				
a.	Recurrent Grants			
		Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate
1	State Department for Wildlife	02/09/2020	641,250,000	2020-2021 FY
2	State Department for Wildlife	07/10/2020	1,923,750,000	2020-2021 FY
3	State Department for Wildlife	11/03/2021	610,000,000	2020-2021 FY
4	State Department for Wildlife	07/04/2020	552,762,250	2020-2021 FY
5	State Department for Wildlife	13/05/2021	254,487,750	2020-2021 FY
6	State Department for Wildlife	27/05/2021	250,000,000	2020-2021 FY
7	State Department for Wildlife	05/07/2021	950,000,000	2020-2021 FY
		Total	5,182,250,000	

The above amounts have been communicated to and reconciled with the Parent Ministry

Head of Finance
Kenya Wildlife Service

Head of Accounting Unit
Tourism and Wildlife Ministry

Sign 

Sign _____

Appendix 4: RECORDING OF 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 Kshs	Statement of Financial Performance Kshs.	Capital Fund Kshs.	Receivables Kshs.	Others - must be specific Kshs.	Total Transfers during the Year Kshs.
State Department for Wildlife	01/07/2020	Development Grants	300,000,000	-	300,000,000	-	-	300,000,000
State Department for Wildlife	07/07/2020	Compensation funds	12,586,000	12,586,000	-	-	-	12,586,000
State Department for Wildlife	08/07/2020	Development Grants	236,750,000	-	236,750,000	-	-	236,750,000
State Department for Wildlife	02/09/2020	Recurrent and ESP	891,250,000	891,250,000	-	-	-	891,250,000
State Department for Wildlife	24/09/2020	Development Grants	142,500,000	-	142,500,000	-	-	142,500,000
State Department for Wildlife	07/10/2020	Recurrent Grants	1,923,750,000	1,923,750,000	-	-	-	1,923,750,000
State Department for Wildlife	05/11/2020	ESP	53,100,000	53,100,000	-	-	-	53,100,000
State Department for Wildlife	22/12/2020	ESP	53,100,000	53,100,000	-	-	-	53,100,000
State Department for Wildlife	04/02/2021	ESP	143,800,000	143,800,000	-	-	-	143,800,000
State Department for Wildlife	11/03/2021	Recurrent Grants	610,000,000	610,000,000	-	-	-	610,000,000
State Department for Wildlife	07/04/2021	Recurrent Grants	552,762,250	552,762,250	-	-	-	552,762,250
State Department for Wildlife	14/04/2021	ESP	500,000,000	500,000,000	-	-	-	500,000,000
State Department for Wildlife	06/05/2021	Recurrent and ESP	773,298,209	773,298,209	-	-	-	773,298,209
State Department for Wildlife	13/05/2021	Recurrent Grants	254,487,750	254,487,750	-	-	-	254,487,750
State Department for Wildlife	27/05/2021	Recurrent Grants	250,000,000	250,000,000	-	-	-	250,000,000
State Department for Infrastructure	15/03/2021	RMLF	481,770,379	481,770,379	-	-	-	481,770,379
State Department for Infrastructure	22/06/2021	RMLF	239,736,998	239,736,998	-	-	-	239,736,998
Total			8,518,435,696	6,739,641,586	679,250,000	1,099,544,110	-	8,518,435,696

