

REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY

DATE: 18 APR 2023

TUESDAY

TABLED

BY:

CLERK-AT

THE TABLE:

Hon. Owen Bayo MP
Deputy Leader, Majority Party
Ann Shubuko

REPORT

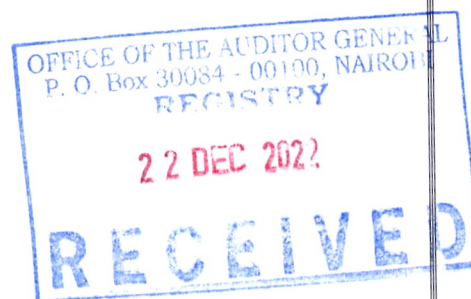
OF

THE AUDITOR-GENERAL

ON

MINISTRY OF LANDS AND PHYSICAL
PLANNING

FOR THE YEAR
ENDED 30 JUNE, 2022



MINISTRY OF LANDS AND PHYSICAL PLANNING

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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1. Key Ministry of lands and Physical planning Information and Management

(a) Background information

The Ministry of Lands and Physical Planning is mandated to provide policy direction on matters related to land. The core functions of the sub-sector include facilitation of efficient land administration and management of the land resource. In discharging its functions, the Ministry is guided by detailed mandate as spelt out in the Executive Order No. 1 of 2020, notably national lands policy and management, physical planning for land use, land transactions, survey and mapping, land adjudication, settlement matters, rural settlement planning, land registration, national spatial infrastructure, land and property valuation services and administration, administration of public land as designated by the Constitution, land information systems and maintenance of a public land bank.

Vision

To be a globally competitive Ministry in sustainable land source.

Mission

Ministry of Lands Physical Planning exist to facilitate improvement of the livelihood of Kenyans through efficient administration, equitable access, secure tenure and sustainable management of the land resource.

Core Values

In its endeavour to execute its mandate, the Ministry is guided by the following core values/principles:

- Team spirit
- Prompt customer responsiveness
- Integrity – honesty, accountability and transparency
- Patriotism
- Consultative
- Professionalism
- Gender equity and equality

Core Functions

- Policy formulation for management and administration of land
- Processing and issuance of title deeds
- Registration of land transactions and other legal documents
- Determination of land and other boundaries disputes
- Provision of reliable land information
- Valuation of land for various purposes
- Ascertainment of existing land rights and interests
- Provision of quality control and assurance in surveying and mapping services
- Provision of title maps
- Capacity building to counties on physical planning matters
- Regulation of land use planning in the country

(b) Key Management

During the period under review, the Ministry's day-to-day management was under the following key organs:

- Directorate of Administration
- Directorate of Land Administration
- Directorate of Land Valuation
- Directorate of Land Adjudication and settlement
- Directorate of Physical Planning
- Surveys
- Land Registration

(c) Fiduciary Management

The key management personnel who held office during the period ended 30th June, 2022 and who had direct fiduciary responsibility are listed below and their profiles provided:

- Cabinet Secretary Farida Karoney, EGH
- Principal Secretary Dr. Nicholas Muraguri, CBS
- Land Secretary Esther N. Ogega
- Director of Physical Planning Augustine K. Masinde
- Director of Administration Anne Ngetich
- Director Human Resource and Development Janerose Karanja
- Senior Deputy Accountant General CPA FA Mary A. C. Wanyonyi
- Senior Chief Finance Officer FA Walter Oselu

(d) Fiduciary Oversight Arrangements

The following are the different committees and their activities in the Ministry:

i. Budget Implementation Committee Activities

- a. Budget implementation
- b. Budget expenditure review
- c. Evaluation of project implementation status
- d. Discuss and agree on re-allocation /increase or decrease of budgetary allocations.
- e. Implementation of the National Treasury Circulars on budget implementation and MTEF process.

BIC COMMITTEE ATTENDANCE FOR THE YEAR ENDED 30TH JUNE 2022				
S/No	Names	31.08.2021	22.04.22	Total Attendance
1	Stephen Njue	√	×	1
2	Mary Wanyonyi	√	√	2
3	Ann Ngetich	√	√	2
4	Esther Ogega	√	√	2
5	Cyrus Mbogo	√	√	2
6	Jacinta Mutua	√	√	2
7	Gordon Ochieng	√	√	2
8	Augustine Masinde	√	√	2

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9	Weldon Maritim	√	√	2
10	Kennedy NJenga	√	√	2
11	Ann Kariithi	√	×	1
12	Charles Wanjohi	√	√	2
13	Walter Oselu	×	√	1
14	Janerose Karanja	×	√	1

ii. Parliamentary Committee Activities

- Gather information on issues raised.
- Receive and compile the gathered information
- Facilitate the Cabinet Secretary's appearance before Parliament and Senate as requested.
- Make follow up on issues raised from both the National Assembly and the Senate
- Submit responses as required and approved by the Cabinet Secretary.
- Make Annual Reports on all matters attended to in response to Parliamentary concerns.

MINISTERIAL PARLIAMENTARY COMMITTEE FOR THE YEAR ENDED 30 TH JUNE 2022												
S/ no	NAME	7.7. 2021	14.7. 2021	12.8. 2021	16.1 2.21	21.11 2021	11/11 2022	17.2 2022	17.3 .22	19.5 .22	9.6. 22	Total Attendan ces
1	Alex Mhuri Mwiru	×	×	×	×	√	√	√	√	√	√	6
2	Kamau John Hilton	√	√	√	√	√	√	√	√	√	√	10
3	Carolynne Menini	√	√	√	√	√	√	√	√	√	×	9
4	Robert Nyakeruma	√	√	×	√	√	√	√	√	√	√	9
5	Benson K. Mbiti	√	√	√	√	√	√	×	√	√	√	9
6	Chacha Maroa	√	√	√	√	√	√	√	×	√	√	9
7	Mark Ewosit	√	√	√	√	√	√	√	√	√	√	10
8	Emma Ongundi	√	√	√	√	×	√	√	×	√	√	8
9	Rael Chesang	×	√	×	√	√	√	√	√	√	√	8
10	Geoffrey Kibowen	√	√	√	√	×	√	√	√	√	√	9
11	Paul Ndungu	√	×	√	√	√	√	×	√	√	√	8
12	Nkatha Muriuki	×	×	×	×	√	√	√	√	√	√	6

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iii. Human Resources Management Advisory Committee

- a. Review of promotions of officers in job group A-P
- b. Review of confirmations of appointments
- c. Review of disciplinary matters
- d. Review of re-designation of officers from one cadre to another
- e. Confirmation of surcharge of officers found to have misused Government resources.

HUMAN RESOURCE ADVISORY COMMITTEE														
S/n o	NAME	29/ 7 202 1	26/ 8 202 1	23/ 9 202 1	21/1 0 2021	25/1 1 2021	02/1 2 2021	20/ 1 202 2	24/ 2 202 2	31/ 3 202 2	28/0 4 2022	09/0 6 2022	24/0 6 2022	Tot al Att en da nc es
1	Dr. Nicolas Muraguri	√	√	√	√	√	√	√	√	√	√	√	√	12
2	Anne R.Ngetic h	x	x	x	√	√	√	√	√	√	√	√	√	9
3	Samuel M. Mwati	√	√	√	x	x	x	x	x	x	x	x	x	3
4	Anne Kariithi	√	√	√	√	√	√	x	x	x	x	x	x	6
5	Janerose Karanja	x	x	x	x	x	x	√	√	√	x	√	√	4
6	Gordon Ochieng	√	√	x	√	√	√	x	√	√	x	√	x	8
7	Weldon Maritim	x	x	x	√	√	x	√	√	√	√	x	√	7
8	Jesse Waithaka	x	√	√	√	√	√	√	x	√	x	x	√	8
9	David Nyandoro	x	x	x	√	√	x	√	√	√	√	x	x	6
10	Rose M. Mugita	√	√	√	√	√	√	x	√	√	√	x	x	9
11	John. W. Njogu	√	√	√	√	√	√	√	√	√	√	x	x	10
12	Jacinta Mutua	x	√	x	√	√	√	√	√	√	x	x	√	8
13	Nancy Wachira	x	x	x	x	x	√	√	√	√	√	√	√	7

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14	Kennedy Njenga	√	√	√	√	√	√	×	×	×	×	×	×	6
15	Patrick K.Mutai	×	×	×	×	×	×	×	×	×	×	√	√	2

iv. Mandate of the Audit Committee

Section 73 (5) of the PFM ACT states that “Every national government public entity shall establish an audit committee whose composition and functions shall be as prescribed by the regulations.”

The Audit Committee derives its mandate from:

1. The PFM Act 2012, Section 73(5)
2. The PFM Regulations 2015, Section 174(1) and
3. Gazette Notice No. 2691 of 15th April 2016.

Roles:

The functions undertaken by the audit committee will generally encompass the following areas:

- i. Evaluating whether processes are in place to address key roles and responsibilities in relation to Risk Management.
- ii. Evaluating the adequacy of the control environment and to provide reasonable assurance that the systems of Internal Control are of a high standard and functioning as intended.
- iii. Performing an independent review of the financial statements to ensure the integrity and transparency of the financial reporting process.
- iv. Monitoring the effectiveness of the Ministry’s performance information and compliance with the performance management framework and performance reporting requirements.
- v. Evaluating the quality of the Internal Audit function, particularly in the areas of planning, monitoring and reporting.
- vi. Engaging with External Audit and assessing the adequacy of management response to issues identified by audit.
- vii. Reviewing the effectiveness of how the Ministry monitors compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behavior.

AUDIT COMMITTEE ATTENDANCE FOR THE YEAR ENDED 30 JUNE 2022				
S/No.	Names	20.09.2021	14.03.2022	Total Attendance
1	Sudi Ndinyo	√	×	1
2	Catherine Muriuki	√	√	2
3	Denis B. Gicheru	√	√	2
4	Rosemary Opondo	√	×	1
5	Nicky Omondi Okeyo	√	×	1
6	Jackline Naburi	√	×	1
7	Jane Mburu	√	×	1

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8	Mary Wanyonyi	√	×	1
9	Bernard N. Ngángá	√	√	2
10	Beatrice Chepkorir	√	×	1
11	Laura Ouya	√	√	2
12	Edwina Magoha	√	×	1
13	Lucas Otieno	×	√	1
14	James Ndegwa	×	√	1

(e) Ministry of Lands and Physical Planning Headquarters

P.O. Box 30450-00100

Ardhi House

1st Ngong Avenue

NAIROBI, KENYA

Ministry of Lands and Physical Planning Contacts

Telephone: +254202718050

E-mail: info@ardhi.go.ke

Website: lands.go.ke

(f) Ministry of lands and Physical Planning Bankers (all banks)

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

(g) Independent Auditors

Auditor - General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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2. Statement by the Cabinet Secretary



The Ministry of Lands and Physical Planning plays a critical role in the country's socio-economic development plan. Land is one of the key enablers of the 'Big 4' Agenda, Vision 2030 and the Sustainable Development Goals. This makes efficient and sustainable land use instrumental in the achievement of the set goals. In light of this, land is therefore a vital determinant of social, economic and political transformation.

During the financial period, the Government, through the Ministry of Lands and Physical Planning, implemented several strategic policy and administrative interventions to address the issues of land ownership and use.

The Ministry prioritised digitalisation of land records and processes, resolution of land disputes and conflict management, issuance of titles to landowners and reduction of procedures and timelines in delivery of services with a view to facilitating ease of doing business. In addition, decentralisation of land administration and management as well as policy, legal and institutional reforms were prioritised during the FY 2021/2022. This contributed to resolution of long-standing land ownership disputes and uncertainties that have locked out land owners and businesses from accessing credit facilities. The construction and operationalisation of new registries facilitated the decentralisation of land administration services.

Although we registered great strides in the transformation process, the Ministry was faced with challenges including the high number of court cases leading to high compensation costs in the form of court awards, fraud and inadequate capacity in technical areas. The Ministry has thus taken cognisance of the need for deployment of digital technologies as a remedy to the effects of these challenges and hence strengthen economic resilience in the lands sector.

To this end, the Ministry will accelerate the deployment of the National Land Information System (NLIMS) to ensure that land administration services are digitised in all land registries by 2025.

Finally, I take this opportunity to appreciate the commitment of all our stakeholders among them the Kenya Private Sector Alliance (KEPSA), Civil Society Organisations, Law Society of Kenya (LSK) and other professional bodies and our development partners. Their collaborative efforts and fruitful engagements reified our policy and legal reform initiatives. I specially recognise the National Assembly and the National Treasury and Planning for their guidance and unwavering support in the fulfilment of the Ministry's mandate and the Country's development aspirations.

A stylized handwritten signature in black ink, belonging to Farida Karone.

Farida Karoney, E.G.H.
CABINET SECRETARY

MINISTRY OF LANDS AND PHYSICAL PLANNING

3. Statement by the Principal Secretary / Accounting Officer

Ministry of Lands and Physical Planning is mandated to provide policy direction on matters related to land. The core functions include facilitation of efficient land administration and management of the land resource which is guided by detailed mandate as spelt out by the executive order No.1/2020, these mandates include; National lands policy and management; Physical planning for land use; Land transactions; Survey and mapping; Land adjudication; Settlement matters, Land registration; National spatial infrastructure; Land and property valuation services administration; Administration of public land as designated by the Constitution; Land information systems and Maintenance of a public land bank.

During the period under review (2021/2022 financial year), the Ministry's financial and non-financial performance was as follows:

a) Budget Performance

In the 2021/2022 financial year, the Ministry's total budget allocation was Kshs. 5,461,103,690 out of which recurrent budget allocation was Kshs. 3,170,123,103 while development budget allocation stood at Kshs. 2,290,980,587. Total actual expenditures stood at Kshs 5,192,925,992 out of which recurrent expenditure was Kshs. 3,152,912,543 while development expenditure stood at Kshs. 2,040,013,449. The overall absorption rates stood at 95.1% out of which recurrent was 99.5% and development was 89.1%.

Table 1: Recurrent Budget Performance Against Actual Amounts

Economic item	Approved Budget	Total Expenditures	Percentage Absorption Rate
Compensation of Employees	2,579,400,000.00	2,578,499,785	99.97
Use of Goods and Services	554,710,000.00	544,906,191	98.23
Acquisition of Assets	36,013,103.00	29,506,567	81.93
Total Expenditure	3,170,123,103.00	3,152,912,543	99.46

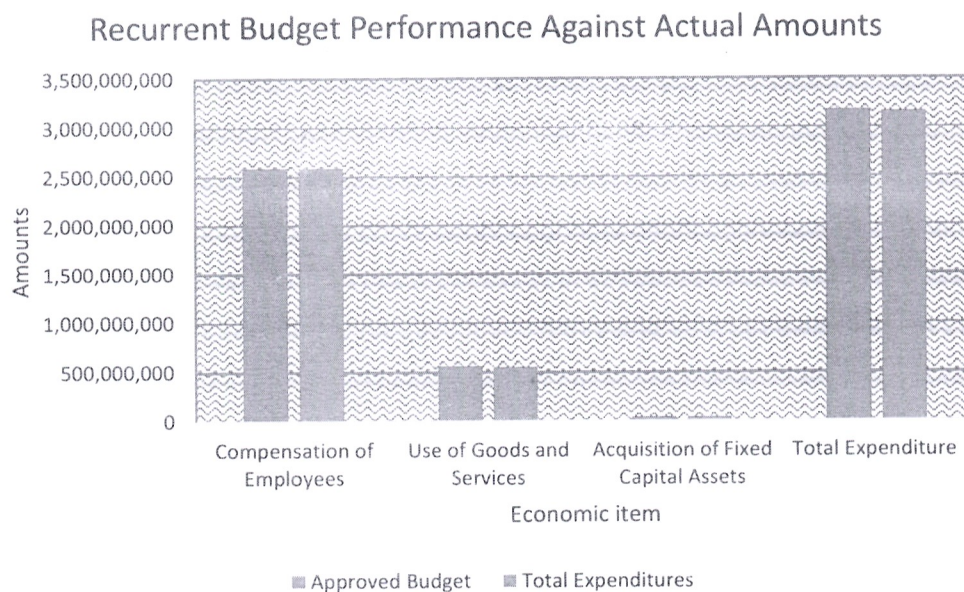


Table 2: Development Budget Performance Against Actual Amounts

Economic Item	Approved Budget	Total Expenditures	Percentage Absorption Rate
Use of Goods and Services	545,800,000	406,434,740	74.47
Grants	450,000,000	450,000,000	100.00
Acquisition of Non-Financial Assets	1,295,180,587	1,183,578,708	91.38
Net Expenditure	2,290,980,587	2,040,013,449	89.05

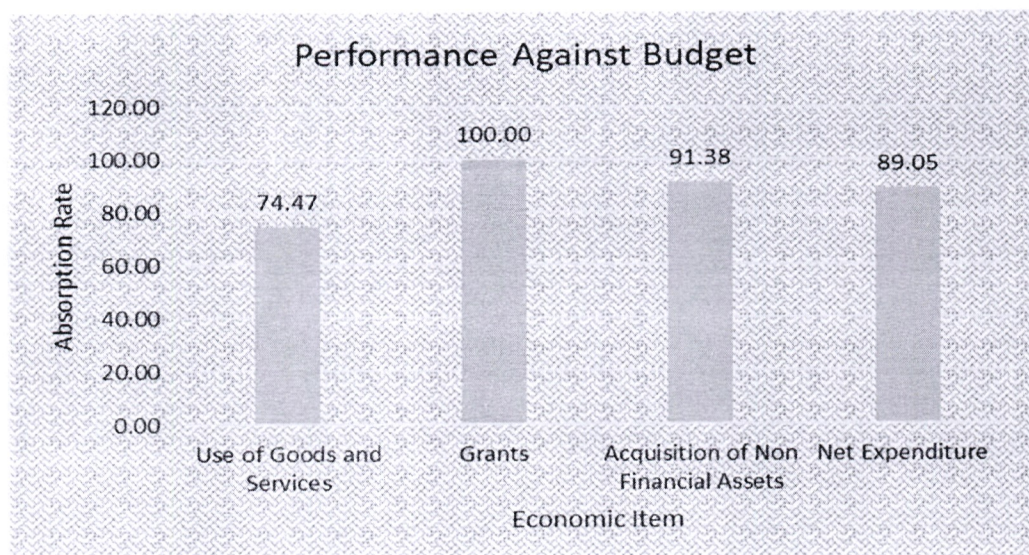
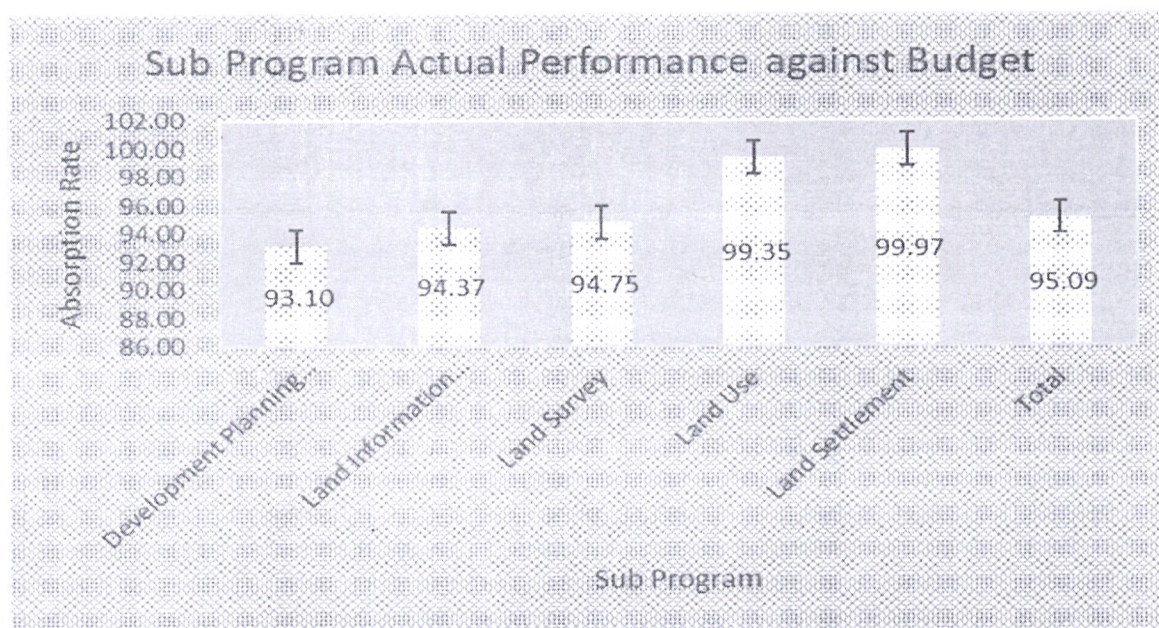


Table 3: Sub-Programme Budget Performance Against Actual Amounts

The Ministry is implementing one (1) programme namely Land Policy and Planning consisting of five (5) sub-programmes namely: Development Planning and Land reforms; Land information Management, Land Survey, Land use and Land Settlement as shown in the table below.

Programmes/ Sub-Programmes	Final Budget	Actual	Budget utilization difference	Rate
Land Policy and Planning Program	5,461,103,690	5,192,925,992	268,177,698	Percentage
Development Planning and Land Reforms	1,607,346,942.00	1,496,438,948	110,907,994	93.10
Land Information Management	1,865,261,411	1,760,327,551	104,933,860	94.37
Land Survey	950,832,340	900,940,001	49,892,339	94.75
Land Use	347,687,056	345,427,986	2,259,070	99.35
Land Settlement	689,975,941	689,791,507	184,434	99.97
Total	5,461,103,690	5,192,925,993	268,177,697	95.09



b) Key Achievements

During the financial year 2021/2022, the Ministry of Lands and Physical Planning implemented the land policy and planning programme. Under the programme, the Ministry registered 411,144 land title deeds countrywide; developed National Land Information Management System (NLIMS) and rolled out online transactions in Nairobi and Murang'a land registries; constructed five land offices in Naivasha, Nandi, Laikipia, Samburu and Ngong; Further, counties were supported in development of physical development plans and settled 9,673 squatters and landless. The Ministry developed land value index for 12 counties namely: Nakuru; Meru; Machakos; Nyamira; Kajiado; Kiambu; Trans Nzoia; Kilifi; Kirinyaga; Kisii; Nandi and Uasin Gishu.

Table 4: Key Outputs, Performance Indicators, Targets and Achievements

Key Outputs	Key Performance Indicators	Planned Targets	Actual Achievements	Remarks
Title deeds issued	No. of title deeds issued	400,000	411,144	The target was surpassed due to increased land transactions and priority on titling of Nairobi
Land transactions Digitized	No. of Land offices digitized	5	1	The Ministry digitalised transactions in Nairobi. Under-achievement was due to tedious process of data cleaning and verification.
Landless settled	No. of landless settled	6,319	9,673	The Ministry settled 9,673 due to cooperation and support from counties

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Key Outputs	Key Performance Indicators	Planned Targets	Actual Achievements	Remarks
Land offices constructed	No. of land Offices constructed	5	1	Nandi completed, Naivasha (70%), Samburu (55%), Laikipia (65%), Ngong (10%) complete
National Land Value Index developed in counties	No. of counties covered	14	12	Land value index has been completed in 12 counties namely: Nakuru; Meru; Machakos; Nyamira; Kajiado; Kiambu; Trans Nzoia; Kilifi; Kirinyanga; Kisii; Nandi and Uasin Gishu. The remaining 2 counties are pending stakeholder validation.
National Land Use Policy implemented	% of National inventory on Land use developed	20	20	Guideline for implementation of NLUP developed and disseminated to the counties. Establishment and operationalization of the National council and the county technical implementation committee in progress.
Capacity build to the counties	No. of physical development plans prepared	3	3	Three (3) physical and land use plans for strategic National projects namely Homabay Special Economic Zone, Konza Techno-city Buffer Zone and Lamu Transport corridor ongoing.
Land parcels Geo-referenced	No. of land parcels Geo-referenced	60,000	28,400	84 geodetic control points and Continuous Operating Reference Stations were established to facilitate geo-referencing. The target was affected by budget cuts.

c) Emerging issues

- i. Land fragmentation: The effects of land subdivisions into uneconomical units continue to impact on land productivity.

- ii. Land ownership disputes: Increased/heightened cases of land disputes in areas that have been earmarked for mega infrastructural development by the Government. Lack of land value index in most of the counties has been a contributing factor.
 - iii. Climate change: Rising water levels in water bodies have reclaimed riparian lands, thus leading to the need for policy and coordinated direction to redefine the riparian land boundaries as well as resettle affected communities.
- Covid- 19: This slowed implementation of programs and projects.

d) Risk Management Strategies

- i. Full migration to Ardhisa platform to curb fraudulence land transactions.
- ii. Developing a policy on management of land records and data security to prevent data loss in land registries operating on manual system.
- iii. Strengthen information security in the Ministry.
- iv. Compliance with Procurement and Disposal Act, 2015.

e) Challenges and Recommendations

Challenges

- i. High number of litigation cases resulting to pending bills.
- ii. Insecurity along the national and international boundaries.
- iii. Inadequate specialized equipment/software to undertake service delivery due to low budget levels.
- iv. Inadequate human capacity in land administration and management.

Recommendations

- i. Fast track digitalization of all land records and process;
- ii. Promote use of Alternative Dispute Resolution (ADR) mechanisms in land disputes;
- iii. Timely signing of treaties by Kenya International Boundaries Office (KIBO) with neighbouring countries to facilitate prompt survey of international boundaries and public participation among communities;
- iv. Provision of specialized equipment/software for undertaking service delivery;
- v. Timely approval for employment of adequate human capacity to improve delivery.



Dr. Nicholas Muraguri, C.B.S
PRINCIPAL SECRETARY

4. Statement of Performance Against Predetermined Objectives for FY2021/22

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

The key strategic objectives of the Ministry of Lands and Physical Planning as per the strategic plan 2020-2024 plan are to:

- Migrate from manual to fully automated land administration and management services by 2024.
- Enhance national titling
- Initiate policy, institutional and legal reforms
- Decentralize land administration services.

Table 4 below provides the progress on attaining the stated objectives:

Table 4: Performance Against Pre-Determined Objectives

Program	Strategic Objective	Outcome	Indicator	Performance FY2021/2022	Comments
National Titling	To improve livelihoods through security of tenure	Improved management and access to land	No. of title deeds issued	411,144 titles against a target of 400,000 issued.	The target was surpassed due to increased land transactions and presidential directive on National Titling
Land Management Information System	To guarantee investor and property owners confidence on land transactions	A national land information management system developed	No. of land offices digitized	Online services rolled-out for Nairobi.	Under-achievement was due to tedious process of data cleaning and verification.
Develop a National Land Value Index	To provide a National Value database	A National land value index	No. of Counties with National Land Value Index	Completed development of land value index in 12 counties.	Completed land values to be submitted to Parliament in FY2022/2023
Capacity Building and Technical Assistance to Counties on physical	To strengthen the ability of counties to undertake the physical planning function	Improved service delivery by counties	No. of physical and land use development plans prepared	Three (3) physical and land use plans for strategic National projects namely Homabay Special	Target achieved due to cooperation of counties

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planning matters				Economic Zone, Konza Technocity Buffer Zone and Lamu Transport.	
Geo-referencing of land parcel boundaries	Minimize land disputes and support the land information system	Cadastral plan	No. of land parcels geo-referenced to inform cadastral plan	Geodetic control points and Continuous Operating Reference Stations established	Infrastructure to facilitate geo-referencing
Settlement of landless	To guarantee security of tenure, land rights and increase food production & nutrition	Households settled	No. of households settled	The Ministry settled 9,673 against a target of 6,319.	The overachievement is due to due to cooperation and support from counties

5. Environmental and Sustainability

a) Employee welfare

i. Hiring process

Policies guiding the hiring process used by the Ministry are the Human Resource Policies and procedures Manual for public service May, 2016, and guidelines issued by PSC from time to time and currently we have the Public service commission regulations, 2020.

Recruitment process is conducted in accordance with the Article 27 of the Constitution of Kenya, 2010 to ensure gender equity. The Human Resource Policy Manual of May, 2016 Section B 3 & 4 gives room for stakeholder engagements. Also, the HRM & D section has developed the Ministry's public participation policy to guide the stakeholder engagements in May, 2022

ii. Improving skills and managing careers

In line with the Human Resource Policies and procedures Manual for public service May, 2016 and Human Resource Development Policy for Public Service June, 2015 the Ministry has endeavoured to continuously improve the skills and abilities of its staff to ensure they are abreast with the current career trends and technology. FY 2021/22 the Ministry was able to train One hundred and five (105) Employees in various courses with a training budget of Approximate Four (4) Million.

iii. Appraisal and rewards

Appraisal and Reward is guided by the Human Resource Policies and procedures Manual for public service May, 2016, Guidelines to the staff Performance Appraisal System (SPAS) in the Public Service May, 2016, Guidelines for implementation of Performance Rewards and Sanctions in the Public Service, The Public Service Commission regulations and currently we are using the PSC regulation on Performance Management 2021 etc.

The Ministry through the Public Service Commission has put measures to ensure that all members of staff set their targets online through the Staff Performance Appraisal (SPAS) in the Government Human Resource Information System (GHRIS) and evaluated by their Supervisors.

Occupational Safety and Health Act of 2007, (OSHA)

Currently the Ministry doesn't have a safety policy but is in compliance with OSHA Act of 2007.

b) Operational practices

The Ministry of Lands and Physical Planning is guided by the Public Procurement and Asset Disposal Act 2015 and its attendant Regulations 2020 in the process of maintaining good business practices, treating suppliers responsibly by honouring contracts and respecting payments practices.

Public Procurement and Asset Disposal Act 2015 and its attendant Regulations 2020 provides for sustainability in the procurement process by providing confidence that the process of identifying suppliers and entering into contract is done as provided under the law . The Act provides for timelines to the procurement processes ensuring there is efficiency and effectiveness

The Ministry has categorised various items it procures in terms of the spend levels and this decision has assisted in managing suppliers. High spend and complex items the Ministry uses open tendering method to enhance competition and transparency in the bidding process. The contract that is entered into with the Ministry provides for an Adhoc contract implementation team that manage the contract and ensure that the suppliers are paid. Low spend and non complex items the Ministry has appointed inspection and acceptance committee to manage relationships with the various suppliers.

6. Statement of Management Responsibilities

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

The Accounting Officer in charge of the Ministry of Lands and Physical Planning is responsible for the preparation and presentation of the Ministry of lands and Physical planning's financial statements, which give a true and fair view of the state of affairs of the Ministry of lands and Physical planning for and as at the end of the financial year (period) ended on June 30, 2022. 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 Ministry of lands and Physical planning, (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 Ministry of lands and Physical planning; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Ministry of lands and Physical planning accepts responsibility for the Ministry of lands and Physical planning's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Ministry of lands and Physical planning's* financial statements give a true and fair view of the state of Ministry of lands and Physical planning's transactions during the financial year ended June 30, 2022, and of the Ministry of lands and Physical planning's financial position as at that date. The Accounting Officer in charge of the Ministry of lands and Physical planning further confirms the completeness of the accounting records maintained for the *Ministry of lands and Physical planning*, which have been relied upon in the preparation of the Ministry of lands and Physical planning's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Ministry of lands and Physical planning's financial statements were approved and signed by the Accounting Officer on 16/12/ 2022.

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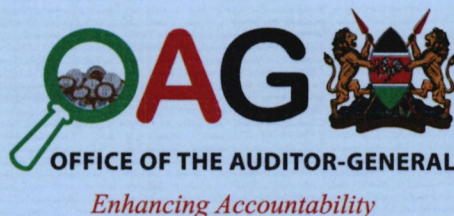
Dr. Nicholas Muraguri
Principal Secretary

.....

CPA Mary A. C. Wanyonyi
Head of Accounting Unit
ICPAK No. 10366

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF LANDS AND PHYSICAL PLANNING FOR THE YEAR ENDED 30 JUNE, 2022

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 Ministry of Lands and Physical Planning set out on pages 1 to 33, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of

Report of the Auditor-General on Ministry of Lands and Physical Planning for the year ended 30 June, 2022

cash flows, statement of comparison of budget and actual amounts, and summary statements of appropriation-recurrent and development 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 Ministry of Lands and Physical Planning as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Irregular Allocation of Expenditure

The statement of receipts and payments reflects expenditure on use of goods and services totalling to Kshs.951,340,932 as disclosed in Note 4 to the financial statements. Examination of payment vouchers and expenditure ledgers revealed that payments amounting to Kshs.3,617,809 were irregularly charged to wrong expenditure items without approval for reallocation as detailed below;

Item Charged	Correct Account	Amount Kshs.
Specialized Materials and Services	Foreign Travel	2,435,231
Specialized Materials and Services	Subsistence and Domestic Travel	1,108,978
Repair and Maintenance of Motor Vehicle	Subsistence and Domestic Travel	43,600
Repair and Maintenance of Motor Vehicle	Office and General Supplies	30,000
Total		3,617,809

In absence of any reallocation of the budget, the accuracy and regularity of the expenditure relating to the above account items could not be confirmed.

2. Lack of Ownership Documents

Annex 4 to the financial statement reflects fixed asset register with a historical balance of Kshs.5,223,757,593 as at 30 June, 2022. However, ownership documents were not provided for audit review. Further, scrutiny of the physical fixed asset register provided for audit revealed that the register was incomplete as it did not indicate details of the assets owned, the dates of acquisition and the cost of the assets.

In absence of the ownership documents of the respective assets, the ownerships of the assets could not be confirmed.

- The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ministry of Lands and Physical Planning 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Delayed Payment of Legal Claims

Note 15.3 on other important disclosures reflects contingent liabilities amounting to Kshs.19,745,016,189 in respect of various court awards against the Ministry as analysed in Annex 5 to the financial statements. However, individual case files for the court awards totalling to Kshs.760,709,415 of the total contingent liabilities of Kshs.19,745,016,189 were not provided for audit review.

Further, records provided for audit indicated that during the year under review, the Ministry paid a total of Kshs.100,000,000 out of a decretal sum of Kshs.240,000,000 awarded on 25 September, 2015 for Malindi Land Case No. 120 of 2011. In addition, the decretal sum had accumulated additional interests' charges amounting to Kshs.57,565,282 for the period it had been unpaid. This interest was avoidable had Management settled the award in time.

In the circumstances, value for money for the expenditure on interest charges 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Ministry'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 Ministry or to cease operations.

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

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

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

- governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

- 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 Ministry'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 Ministry 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 Ministry 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

06 January, 2023

MINISTRY OF LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended 30th June 2022

8. Statement of receipts and payments for the year ended 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Exchequer Releases	1	5,181,191,275	6,095,932,080
Other Receipts	2	21,455,200	4,556,000
Total Receipts		5,202,646,475	6,100,488,080
Payments			
Compensation Of Employees	3	2,578,499,785	2,386,428,599
Use Of Goods and Services	4	951,340,932	1,691,360,688
Transfers To Other Government Entities	5	450,000,000	710,000,000
Acquisition Of Assets	6	1,213,085,275	1,261,353,015
Total Payments		5,192,925,992	6,049,142,302
Surplus/Deficit		9,720,483	51,345,778

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of lands and Physical Planning financial statements were approved on 16/12/ 2022 and signed by:

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Dr. Nicholas Muraguri
Principal Secretary

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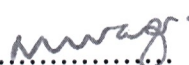
CPA Mary A. C. Wanyonyi
Head of Accounting Unit
ICPAK No. 10366

MINISTRY OF LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended 30th June 2022

9. Statement of assets and liabilities as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	7A	232,395,139	281,866,932
Cash balances	7B	-	-
Total cash and cash equivalent		232,395,139	281,866,932
Imprests and advances	8	2,753,762	2,992,446
Total financial assets		235,148,901	284,859,378
Financial liabilities			
Third party deposits and retention	9	(225,428,419)	(232,790,382)
Net financial assets		9,720,483	52,068,996
Represented by			
Fund balance b/fwd.	10	52,068,996	21,146,098
Prior year adjustment	11	(52,068,996)	(20,422,880)
Surplus/Deficit for the year		9,720,483	51,345,778
Net financial position		9,720,483	52,068,996

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of lands and Physical planning financial statements were approved on 16/12/ 2022 and signed by:

.....

Dr. Nicholas Muraguri
Principal Secretary

.....

CPA Mary A. C. Wanyonyi
Head of Accounting Unit
ICPAK No. 10366

MINISTRY OF LANDS AND PHYSICAL PLANNING

Annual Report and Financial Statements for the year ended 30th June 2022

10. Statement of cash flows for the year ended 30th June 2022

Description	Notes	2021-2022	2020 -2021
		Kshs	Kshs
Receipts for Operating Income			
Exchequer releases	1	5,181,191,275	6,095,932,080
Other receipts	2	21,455,200	4,556,000
Payments For Operating Expenses			
Compensation of employees	3	2,578,499,785	2,386,428,599
Use of goods and services	4	951,340,932	1,691,360,688
Transfers to other government units	5	450,000,000	710,000,000
Adjusted For:			
Adjustments during the year			
Decrease/(Increase) in accounts receivable	12	238,684	18,148,410
Increase/(Decrease) in deposits and retention	13	(7,361,964)	(8,191,519)
Prior year adjustments	11	(52,068,996)	(20,422,880)
Net Cash Flow from Operating Activities		1,163,613,482	1,302,232,804
Cash flow From Investing Activities			
Acquisition of assets	6	(1,213,085,275)	(1,261,353,015)
Net Cash Flows from Investing Activities		(1,213,085,275)	(1,261,353,015)
Cash flow From Borrowing Activities			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalent		(49,471,793)	40,879,789
Cash & Cash Equivalent at Start of The Year	7	281,866,932	240,987,144
Cash & Cash Equivalent at End of The Year	7	232,395,139	281,866,932

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of lands and Physical planning financial statements were approved on 16/12/ 2022 and signed by:

.....

 Dr. Nicholas Muraguri
 Principal Secretary

.....

 CPA Mary A. C. Wanyonyi
 Head of Accounting Unit
 ICPAK No. 10366

MINISTRY OF LANDS AND PHYSICAL PLANNING

Annual Report and Financial Statements for the year ended 30th June 2022

11. Statement of Comparison of budget and Actual Amounts for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	5,467,121,496	(35,017,806)	5,432,103,690	5,181,191,275	250,912,415	95%
Other receipts	9,000,000	20,000,000	29,000,000	21,455,200	7,544,800	74%
Total Receipts	5,476,121,496	(15,017,806)	5,461,103,690	5,202,646,475	258,457,215	95%
Payments						
Compensation of employees	2,490,200,000	89,200,000	2,579,400,000	2,578,499,785	900,215	100%
Use of goods and services	1,282,560,000	(182,050,000)	1,100,510,000	951,340,932	149,169,068	86%
Transfers to other government entities	450,000,000	-	450,000,000	450,000,000	-	100%
Acquisition of assets	1,253,361,496	77,832,194	1,331,193,690	1,213,085,275	118,108,415	91%
Total Payments	5,476,121,496	(15,017,806)	5,461,103,690	5,192,925,992	268,177,698	95%
Surplus/ Deficit	-	-	-	9,720,483	(9,720,483)	

i Under collection of other receipts by 26%.

- The student population Kenya Institute of Surveying and Mapping(KISM) before the financial year 2021/22 was 280. In order to comply with the requirements of Covid protocols the population was reduced to 134. The Institute reopened between May 10th -18th June 2021 and later 21st June -September 2021 with the students utilizing the collection of 2020/21 hence no revenue collected in 2021/22. The Institute therefore remained closed for a greater part of the year so no fees were collected.

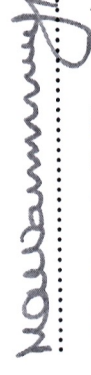
MINISTRY OF LANDS AND PHYSICAL PLANNING
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- In the figure of other receipts the disposal of bonded stores that were earmarked to raise Ksh 20,000,000 did not realize the anticipated AIA since major equipment that had been identified did not attract bidders beyond the reserve price. This led to the undercollection.
- ii The 14% underutilization of Use of goods and services was occasioned by lack of timely Exchequer release.
- a. **Reallocations within the year:**
 - i. Other receipts had an additional budget of Kshs 20,000,000 that was due to supplementary increment in order to cater for sale of Bonded stores.
 - ii. The additional budget under compensation of employees was occasioned by the increment during supplementary budget. This was to cater for contractual employees' gratuity, promotions and lifting of interdictions by the court resulting in salary arrears..
 - iii. Acquisition of assets budget was increased in order accommodate the Purchase of New motor vehicles and allow preparation of the Land Value Index report. This increment was as a result of reallocation and supplementary budget additions.

The Ministry of lands and Physical planning financial statements were approved on 16/12 2022 and signed by:


.....

Dr. Nicholas Muraguri
Principal Secretary


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CPA Mary A. C. Wanyonyi
Head of Accounting Unit
ICPAK No. 10366

MINISTRY OF LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended 30th June 2022

11 (a) Summary Statement of Appropriation: Recurrent for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	3,035,973,103	105,150,000	3,141,123,103	3,141,123,103	-	100%
Other receipts	9,000,000	20,000,000	29,000,000	21,455,200	7,544,800	74%
Total Receipts	3,044,973,103	125,150,000	3,170,123,103	3,162,578,303	7,544,800	100%
Payments						
Compensation of employees	2,490,200,000	89,200,000	2,579,400,000	2,578,499,785	900,215	100%
Use of goods and services	532,760,000	21,950,000	554,710,000	544,906,191	9,803,809	98%
Transfers to other Government entities	-	-	-	-	-	0%
Acquisition of assets	22,013,103	14,000,000	36,013,103	29,506,567	6,506,536	82%
Total Payments	3,044,973,103	125,150,000	3,170,123,103	3,152,912,543	17,210,560	99%
Surplus/Deficit	-	-	-	9,665,760	(9,665,760)	

The Ministry of lands and Physical planning financial statements were approved on 16/12/2022 and signed by:

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Dr. Nicholas Muraguri

Principal Secretary

.....*Wanyonyi*.....

CPA Mary A. C. Wanyonyi

Head of Accounting Unit

ICPAK No. 10366

MINISTRY OF LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended 30th June 2022

11 (b) Summary Statement of Appropriation: Development for FY2021/22

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	2,431,148,393	(140,167,806)	2,290,980,587	2,040,068,172	250,912,415	89%
Other receipts	-	-	-	-	-	0%
Total Receipts	2,431,148,393	(140,167,806)	2,290,980,587	2,040,068,172	250,912,415	89%
Payments						
Compensation of employees	-	-	-	-	-	0%
Use of goods and services	749,800,000	(204,000,000)	545,800,000	406,434,740	139,365,260	74%
Transfers to other Government Agency	450,000,000	-	450,000,000	450,000,000	-	100%
Acquisition of assets	1,231,348,393	63,832,194	1,295,180,587	1,183,578,708	111,601,879	91%
Total Payments	2,431,148,393	(140,167,806)	2,290,980,587	2,040,013,449	250,967,139	89%
Surplus/Deficit	-	-	-	54,723	(54,723)	

The Ministry of lands and Physical planning financial statements were approved on 16/12/2022 and signed by:

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Dr. Nicholas Muraguri

Principal Secretary

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Nawanyoni

CPA Mary A. C. Wanyonyi

Head of Accounting Unit

ICPAK M/No 10366

MINISTRY OF LANDS AND PHYSICAL PLANNING

Annual Report and Financial Statements for the year ended 30th June 2022

11 (c) Budget Execution by Programmes and Sub-Programmes for FY2021/22

Programmes/ Sub- Programmes	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
Land Policy and Planning	5,461,103,690			5,192,925,992	268,177,698
1. Development Planning and Land Reforms		411,144 title deeds issued	Improved management and access to land		
	1,607,346,942	12 counties with land value index	Credible National Land Value Index database for investment	1,496,438,948	110,907,994
2. Land Information Management		2 Land offices digitized in Nairobi and Murang'a	Automated land registration processes in land registries		
	1,865,261,411	5 land offices constructed (Nandi completed, Naivasha (70%), Samburu (55%), Laikipia (65%), Ngong (10%) complete)	Efficient service delivery and decentralised land services	1,760,327,551	104,933,860
		3 Land offices renovated in National Titling Centre, SoK and Geospatial Data Centre	Secure and accessible land records		

MINISTRY OF LANDS AND PHYSICAL PLANNING

Annual Report and Financial Statements for the year ended 30th June 2022

3. Land Survey	28,400 land parcels geo-referenced	Integrated framework for sharing geographical information		
	110 KM of National and International boundaries surveyed	Peaceful co- existence among the locals and between Kenya and her neighbouring countries	900,940,001	49,892,339
	7 topographical and thematic maps developed	Efficient planning, designing and implementation of geo-spatial database		
	4 bathy metric maps and Nautical charts developed	Supported exploration and exploitation of marine resources		
	3 Physical and Land Use Plans prepared for strategic National projects	Sustainable and optimal land use		
4. Land Use	20% of National Inventory on Land Uses developed	Sustainable and optimal land use	345,427,986	2,259,070
	14 physical development plans prepared to capacity built counties	Improved service delivery by the counties		
	9,673 landless households settled	Security of land tenure	689,791,507	184,434
5. Land Settlement	689,975,941			
Total	5,461,103,690		5,192,925,992	268,177,698

MINISTRY OF LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended 30th June 2022

Programme/Sub-programme	Final Budget 2021/2022 Kshs	Indicators	Outcomes	Actual on comparable basis 2021/2022 Kshs	Budget utilization difference Kshs
Land Policy and Planning	5,461,103,690			5,192,925,992	268,177,698
Development Planning and Land Reforms	1,607,346,942	No. of Counties with National Land value Index	A National Land value Index in 12 Counties	1,496,438,948	110,907,994
Land Information Management	1,865,261,411	No of Land Offices Digitized	Online Land Rent Services Rolled out in the Country. Nairobi and Murang'a Registries digitized	1,760,327,551	104,933,860
Land Survey	950,832,340	No. of Land Parcels geo-Referenced to inform Cadastral Plan	Cadastral Plan	900,940,001	49,892,339
Land Use	347,687,056	No. of Title Deeds issued	Improved Management and access to Land 411,144	345,427,986	2,259,070

MINISTRY OF LANDS AND PHYSICAL PLANNING

Annual Report and Financial Statements for the year ended 30th June 2022

Programme/Sub-programme	Final Budget 2021/2022	Indicators	Outcomes	Actual on comparable basis 2021/2022	Budget utilization difference
			tittles issued against target of 400,000		
Land Settlement	689,975,941	No. of Households Settled	Households Settled-9,673 against 6,319	689,791,507	184,434
Total	5,461,103,690			5,192,925,992	268,177,698

12. Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the Ministry of Lands and Physical planning. The financial statements encompass the Ministry of lands and Physical planning as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the Ministry of lands and Physical planning:

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Ministry of lands and Physical planning for all the years presented.

a) Recognition of Receipts

The Ministry of lands and Physical planning recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Ministry of lands and Physical planning.

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Ministry of lands and Physical planning or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Significant Accounting Policies (Continued)

(iii) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets, sale of tender documents and fees charged by the Kenya Institute of Survey and Mapping. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Ministry of lands and Physical planning recognises all payments when the event occurs, and the related cash has been paid out by the Ministry of lands and Physical planning.

i) Compensation of Employees

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

ii) Use of Goods and Services

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

Significant Accounting Policies (Continued)

iii) Acquisition of Fixed Assets

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

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

iv) In-kind contributions

In-kind contributions are donations that are made to the Ministry of lands and Physical planning in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Ministry of lands and Physical planning includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

v) Third Party Payments

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

Significant Accounting Policies (Continued)

c) Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 225,428,419 compared to Kshs 232,790,382 in prior period as indicated on note 9. There were no other restrictions on cash during the year.

d) Imprests and advances

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

e) Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties.

Significant Accounting Policies (Continued)

This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies.

Other liabilities including pending bills are disclosed in the financial statements under note 15.2

f) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made. Annexe 3

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament 22nd June 2022 for the period 1st July 2021 to 30th June 2022 as required by Law and there were two number of supplementary adjustments to the original budget during the year.

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

Significant Accounting Policies (Continued)

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 11 explaining the nature and amounts.

k) Related Party Transactions

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

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party Ministry of lands and Physical planning and another Ministry of lands and Physical planning are subject to common control.

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Ministry of lands and Physical planning does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 15.3 and Annex 4 of this financial statement is a register of the contingent liabilities in the year.

13. Notes to the Financial Statements

1) Exchequer Releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer releases for quarter 1	624,271,512	666,151,500
Total Exchequer releases for quarter 2	1,670,987,879	1,753,314,372
Total Exchequer releases for quarter 3	1,335,874,766	1,130,846,332
Total Exchequer releases for quarter 4	1,550,057,117	2,545,619,876
Total	5,181,191,275	6,095,932,080

The 2021/22 Final Budget allocation was reduced hence reduced exchequer requests

2) Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Other Inventories, Stocks, and Commodities	15,104,000	-
Receipts from Administrative Fees and Charges - AIA	6,351,200	4,556,000
Total	21,455,200	4,556,000

The receipts were from school fees paid by students from KISM and Proceeds from sale of bonded stores.

3) Compensation to Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	1,644,989,580	1,516,300,757
Basic wages of temporary employees	108,385,584	97,449,000
Personal allowances paid as part of salary	825,124,621	772,678,842
Total	2,578,499,785	2,386,428,599

Notes to the Financial Statements (Continued)

The increase in compensation of employees due to promotion of staff as a result of succession management,; recruitment of technical staff; salaries arrears on lifting of interdictions due to court acquittal, and mass transfers due to digitisation which occurred within the Financial Year.

Notes to the Financial Statements (Continued)

4) Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	58,878,337	58,443,579
Communication, supplies and services	5,759,265	3,162,692
Domestic travel and subsistence	54,650,268	8,807,069
Foreign travel and subsistence	3,213,735	352,354
Printing, advertising and information supplies & services	720,240	203,938
Rentals of produced assets	160,674,211	134,965,161
Training expenses	5,082,614	2,247,971
Hospitality supplies and services	85,590,770	75,048,215
Specialised materials and services	278,942,940	900,412,653
Office and general supplies and services	5,816,071	4,866,903
Fuel Oil and Lubricants	13,391,732	7,032,825
Other operating expenses	254,659,384	476,661,480
Routine maintenance – vehicles and other transport equipment	10,260,412	6,253,698
Routine maintenance – other assets	13,700,953	12,902,150
Total	951,340,932	1,691,360,688

The decrease in expenditure on specialised materials and services and other operating expenses was mainly as a result of decreased allocation on digitization of land registries and processing and registration of Title deeds projects on the original estimates and decrease during supplementary budget.

5) Grants and Transfers to other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to National Government entities		
Capital grants to government agencies and other level of govt	450,000,000	710,000,000
Total	450,000,000	710,000,000

Notes to the Financial Statements (Continued)

Transfers to self – reporting entities in the year

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

Description	Recurrent	Development	Total	2020-2021
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
National Intelligence Service	-	450,000,000	450,000,000	710,000,000
Total	-	450,000,000	450,000,000	710,000,000

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this Financial Statements Acquisition of Assets (see Appendix 1)

6) Acquisition of Assets

Non -Financial Assets	2021-2022	2020-2021
	Kshs	Kshs
Construction of Buildings	12,088,962	97,395,974
Refurbishment of Buildings	5,036,161	17,209,676
Construction and Civil Works	12,808,511	53,226,033
Purchase of Vehicles and Other Transport Equipment	14,546,680	-
Purchase of Office Furniture and General Equipment	5,988,387	21,251,568
Purchase of Specialised Plant, Equipment and Machinery	12,909,700	43,130,008
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	90,000
Research, Studies, Project Preparation, Design & Supervision	949,706,874	879,049,757
Acquisition of Land	200,000,000	150,000,000
Total	1,213,085,275	1,261,353,015

Notes to the Financial Statements (Continued)

7) Cash and Bank Accounts

7A: Bank Accounts

Name of Bank, Account No.	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	2021-2022 Kshs	2020-2021 Kshs
Central Bank of Kenya, 1000302798	Kes	Recurrent	6,911,998	106,362
Central Bank of Kenya, 1000302817	Kes	Development	54,723	48,970,188
Central Bank of Kenya, 1000302828	Kes	Deposit	225,428,419	232,790,382
Total			232,395,139	281,866,932

7B: Cash on hand

Description	2021-2022 Kshs	2020-2021 Kshs
Cash in hand – Held in domestic currency	-	-
Total	-	-

8) Imprests and Advances-Annex 1

Description	2021-2022 Kshs	2020-2021 Kshs
Government Imprests	-	93,800
Salary advances	-	9,418
District suspense	2,753,762	2,889,228
Total	2,753,762	2,992,446

Notes to the Financial Statements (Continued)

9) Third party deposits and retention -Annex 2

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention	34,389,387	32,528,352
Deposits	191,039,032	200,262,031
Total	225,428,419	232,790,382

Accounts payable comprises retention money which is due to contractors awaiting payment instructions from Public Works and deposits being money held in trust for 3rd parties and is paid on demand. This amount of deposit has been analyzed.

10) Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	281,866,932	240,987,144
Cash in hand	-	-
Accounts Receivables	2,992,446	21,140,855
Accounts Payables	(232,790,382)	(240,981,901)
Total	52,068,996	21,146,098

11) Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020/2021
	Kshs	Kshs	Kshs
Bank Account Balances- RECURRENT	106,362	(106,362)	-
Bank Account Balances- DEVELOPMENT	48,970,188	(48,970,188)	-
Imprests	93,800	(93,800)	-
District Suspense	2,889,228	(2,889,228)	-
Salary Advances	9,418	(9,418)	-
	-	-	-
Total	52,068,996	(52,068,996)	-

The prior year adjustments relate to the following:

Bank balances that were swept back to Exchequer at the beginning of the year of Kshs 49,076,550/=.

Adjustments on receivables of Kshs 2,992,446/= relate to imprests (Kshs. 93,800) advance salaries (Kshs. 9,418) and District suspense (Kshs 2,889,228) surrendered during the current year but relate to the prior year.

These adjustments affect the statement of assets as they result in the reduction of the Fund Balance Brought Forward

12)(Increase)/ Decrease in Receivables

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (A)	2,992,446	21,140,855
Receivables As At 30 th June (B)	2,753,762	2,992,446
(Increase)/ Decrease in Receivables (C=(A-B))	238,684	18,148,409

Notes to the Financial Statements (Continued)

The above decrease in receivable were made up of the following:

Government Imprests	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (A)	93,800	260,522
Receivables As At 30 th June (B)	-	93,800
(Increase)/ Decrease in Receivables (C=(A-B))	93,800	166,722

Salary advances	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (A)	9,418	172,225
Receivables As At 30 th June (B)	-	9,418
(Increase)/ Decrease in Receivables (C=(A-B))	9,418	162,807

District Suspense	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (A)	2,889,228	20,708,108
Receivables As At 30 th June (B)	2,753,762	2,889,228
(Increase)/ Decrease in Receivables (C=(A-B))	135,466	17,818,880

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables As At 1 st July	232,790,382	240,981,901
Payables As At 30 th June	225,428,419	232,790,382
Increase/ (Decrease) In Payables	(7,361,964)	(8,191,519)

Notes to the Financial Statements (Continued)

14) Related Party Disclosures

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

The following comprise of related parties to the Ministry of lands and Physical planning)

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Project

15) Other Important Disclosures

15.1 Related Party Transactions:

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Related Parties		
Transfers to other MDAs	450,000,000	1,012,370,000
Purchase of Goods and Services		

15.2 Pending Accounts Payable (See Annex 3)

Description	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	-	43,844,347	(-)	43,844,347
Construction of Civil Works	-	-	(-)	-
Supply of Goods	-	139,018,869	(-)	139,018,869
Supply of Services	-	21,506,726	(-)	21,506,726
Total	-	204,369,942	(-)	204,369,942

Notes to the Financial Statements (Continued)

15.3 Contingent Liabilities (See Annex 5)

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Various court cases against the Ministry of lands and Physical planning	19,745,016,189	2,792,674,034
Total	19,745,016,189	2,792,674,034

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Notes to the Financial Statements (Continued)

16. Progress on follow up of Prior Years Auditor-General's recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1137	Supply, Delivery, Installation and Commissioning of Global Navigational Satellite	In regard to this matter, the management would wish to state the minutes have since been availed to the auditor for review.	RESOLVED	N/A
1138.	Taskforce Allowances	In regard to this matter, the management would wish to state that the task force members exceeded the recommended maximum due to the fact that the teams appointed were to handle different issues arising from the	RESOLVED	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Audit query hence it was necessary to form 4 teams. Each team was assigned clear terms of reference tied to the nature of the queries they were handling. It is worthy to note that the auditor general in his report for the financial year 2017/2018 had raised quite a number of issues which required immediate response. On some cases, the audit queries raised were touching on our field stations and hence required some coordination between the field officers and the Ministry headquarters, to ensure that the		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		responses are appropriate, adequate and satisfactory. Some of the stations affected included Machakos, Bungoma, Kajiado, Nakuru, and Kisumu among others. It is therefore clarified that the four teams of the taskforce members were constituted to fast track the responses to the audit queries for the financial year under review and ensure the task is completed before appearance in Parliament in time. This therefore necessitated that the members of the taskforce work beyond		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		working hours including weekends.		
1139.	Lack of a Risk Management Policy	The management wishes to state that the process has been initiated.	RESOLVED	N/A
1140.	Inactive Audit Committee	The management wish to report that the audit committee members have since been recruited and the committee is now active as per the attached copies of minutes.	RESOLVED	N/A

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CPA Mary A. C. Wanyonyi
Head of Accounting Unit
ICPAK No. 10366

.....

Dr. Nicholas Muraguri
Principal Secretary

MINISTRY OF LANDS AND PHYSICAL PLANNING
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14. Annexes

Annex 1 – Accounts Receivable

S/No	DISTRICT	TOTAL AIES FY 2021-2022	EXPENDITURE FY 2021-2022	BALANCE
1	Machakos	3,867,500	3,866,880	620
2	Kisumu east	3,962,000	3,958,435	3,565
3	Bomet	1,130,000	1,125,355	4,645
4	Nyeri central	4,114,500	4,109,612	4,888
5	Garissa	1,240,000	1,234,197	5,803
6	Kilifi north	6,347,050	6,337,765	9,285
7	Kisii central	4,350,000	4,333,662	16,338
8	West Pokot/ Kapenguria	1,770,000	1,747,475	22,525
9	Kinango	796,000	760,000	36,000
10	Siaya	2,415,000	2,370,000	45,000
11	Nakuru	4,602,000	4,539,058	62,942
12	Kajiado	2,627,000	2,549,521	77,479
13	Kwale/Matuga	2,762,000	2,624,866	137,134
14	Mwingi	1,881,000	1,286,811	594,189
15	Muranga	4,150,000	3,429,505	720,495
16	Thika	3,637,000	2,624,146	1,012,854
	TOTAL	49,651,050	46,897,288	2,753,762

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Annex 2 – Deposit Account Analysis

Folio number in Deposit ledger	Details	Amount
26	Contractors Retention	34,389,387
TOTAL CONTRACTORS RETENTION		34,389,387
2	Keroka Nyamira	164,651
3	Nairobi Northern by-pass	27,170,691
4	St Mary Nyakahura Rod	6,008,691
5	Embu	1,188,975
6	Mai Mahiu Naivasha	251,313
7	Emali loitoktok	10,517,995
8	Kenya Railways	30,090,769
9	Meru Marimba road	3,822,170
10	lanet Njoro Road	48,141,030
12	JKIA Uhuru High way Gigiri	2,541,575
13	Mombasa port	4,660,000
15	Thogoto Gikambura Road	1,250,702
16	Nairobi thika road	2,259,428
17	Runda Whispers Road	613,172

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18	Machakos Embakasi Road	3,570,947
19	Miiri Itundu Road	423,185
27	Survey Department	9,748,047
29	General Deposit	28,968,317
35	KISIM Deposit	2,482,193
39	Salary Recovery	4,681,918
50	Arthi Water works	515,623
52	KRA Survey Works	834,320
53	KISIP Funds	108,500
55	ISIOLO Fianance PI	240,100
44	Imenti Kionyo Road	284,040
56	Rental Ardhi House	140,000
58	Kenya Pipeline	360,680
TOTAL		225,428,419

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Annex 3 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Outstanding Balance	Comments
		2021/22	
Construction of buildings			
Oniwal Agency	994,500.00	994,500.00	Lack of Exchequer
Triple N. Capital Venture	1,422,223.00	1,422,223.00	Lack of Exchequer
Lugano Construction Company	2,006,877.00	2,006,877.00	Lack of Exchequer
Topchoice Surveillance Limited	2,803,968.00	2,803,968.00	Lack of Exchequer
Mt. Kulal Contractors	3,277,745.50	3,277,745.50	Lack of Exchequer
Lugano Construction Company	3,482,300.00	3,482,300.00	Lack of Exchequer
Triple N Capital Venture	4,098,768.00	4,098,768.00	Lack of Exchequer
Kone Kenya Limited	7,696,076.00	7,696,076.00	Lack of Exchequer
Lugano Construction Company	18,061,889.40	18,061,889.40	Lack of Exchequer
Sub-Total Construction	43,844,346.90	43,844,346.90	
Supply of goods			
Benco Logistics	425,000.00	425,000.00	Lack of Exchequer
Rayris Enterprises	498,000.00	498,000.00	Lack of Exchequer
Joscaf General Merchants Limited	570,000.00	570,000.00	Lack of Exchequer
Shabra Trading Company	580,960.00	580,960.00	Lack of Exchequer
Dubfree Technologies	695,000.00	695,000.00	Lack of Exchequer

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Hinohtech Ventures	699,600.00	699,600.00	Lack of Exchequer
Cathemax Investments Limited	708,200.00	708,200.00	Lack of Exchequer
Tripletech Merchants	750,000.00	750,000.00	Lack of Exchequer
Intermass Stationers and Print	778,000.00	778,000.00	Lack of Exchequer
Proact Works Limited	869,250.00	869,250.00	Lack of Exchequer
Bimerad Supplies	980,000.00	980,000.00	Lack of Exchequer
Rozelle Agencies	1,040,000.00	1,040,000.00	Lack of Exchequer
First Option Ventures	1,050,000.00	1,050,000.00	Lack of Exchequer
Bernie Trading	1,395,000.00	1,395,000.00	Lack of Exchequer
Free Butterfly Agencies Limited	1,399,280.00	1,399,280.00	Lack of Exchequer
Meljo Investments	1,475,000.00	1,475,000.00	Lack of Exchequer
Sizemado Services	1,487,500.00	1,487,500.00	Lack of Exchequer
Geamel International	1,488,000.00	1,488,000.00	Lack of Exchequer
Pecar Investments	1,655,000.00	1,655,000.00	Lack of Exchequer
Bethel Global Investments	1,728,000.00	1,728,000.00	Lack of Exchequer
Likongo Enterprises	1,885,000.00	1,885,000.00	Lack of Exchequer
Jentech investments	1,940,000.00	1,940,000.00	Lack of Exchequer
Nimuni Enterprises	2,280,000.00	2,280,000.00	Lack of Exchequer
Ginason Company Limited	2,310,000.00	2,310,000.00	Lack of Exchequer
Ndalo Enterprises	2,437,500.00	2,437,500.00	Lack of Exchequer
Cerdour Enterprises	2,450,000.00	2,450,000.00	Lack of Exchequer

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Sijajojo General Merchants	2,450,000.00	2,450,000.00	Lack of Exchequer
Errand Lad Investment Company	2,546,000.00	2,546,000.00	Lack of Exchequer
Etsal Agencies	2,604,200.00	2,604,200.00	Lack of Exchequer
Jac Ventures Agencies	2,623,000.00	2,623,000.00	Lack of Exchequer
Jamkavi Investments	2,628,200.00	2,628,200.00	Lack of Exchequer
Motera Investments	2,633,500.00	2,633,500.00	Lack of Exchequer
Escace Company Limited	2,650,000.00	2,650,000.00	Lack of Exchequer
Priklein General Suppliers	2,777,500.00	2,777,500.00	Lack of Exchequer
Ekin Supplies	2,785,000.00	2,785,000.00	Lack of Exchequer
Reen systems	2,800,000.00	2,800,000.00	Lack of Exchequer
Takel SOLUTIONS	2,855,000.00	2,855,000.00	Lack of Exchequer
Image Dokta	2,910,000.00	2,910,000.00	Lack of Exchequer
Cacotech Limited	2,952,000.00	2,952,000.00	Lack of Exchequer
Jaypa Enterprises	2,970,750.00	2,970,750.00	Lack of Exchequer
Nimuni Enterprises	2,972,875.00	2,972,875.00	Lack of Exchequer
Stagra Group Limited	2,975,000.00	2,975,000.00	Lack of Exchequer
Staing Enterprises Limited	3,000,000.00	3,000,000.00	Lack of Exchequer
Verima Entrepreneurs Limited	3,096,800.00	3,096,800.00	Lack of Exchequer
Gibraltar Holdings Limited	3,324,900.00	3,324,900.00	Lack of Exchequer
Stagra Group Limited	3,440,000.00	3,440,000.00	Lack of Exchequer
Nickel Agencies	3,567,400.00	3,567,400.00	Lack of Exchequer

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Jentech Investments	3,650,000.00	3,650,000.00	Lack of Exchequer
Trihard Solutions	4,255,000.00	4,255,000.00	Lack of Exchequer
Euprates Investments	4,455,000.00	4,455,000.00	Lack of Exchequer
Click N Tell Limited	4,683,317.00	4,683,317.00	Lack of Exchequer
MFJ Document Solutions Limited	5,161,710.00	5,161,710.00	Lack of Exchequer
Estelle Distributors	5,989,400.00	5,989,400.00	Lack of Exchequer
Etsal Agencies	5,998,763.00	5,998,763.00	Lack of Exchequer
Vomalis Agencies	7,484,064.00	7,484,064.00	Lack of Exchequer
Kimgen Supplies Company Ltd	655,200.00	655,200.00	Lack of Exchequer
Belkings Butchery & Supplies Co. Ltd	150,000.00	150,000.00	Lack of Exchequer
Chakama Office Supplies	2,400,000.00	2,400,000.00	Lack of Exchequer
Sub-Total Supply of Goods	139,018,869.00	139,018,869.00	
Supply of services			
Nation Media Group Limited	254,070.00	254,070.00	Lack of Funds
Sakawa Trading Company	259,500.00	259,500.00	Lack of Exchequer
Calsung Engineering Solution	286,425.00	286,425.00	Lack of Exchequer
Kiambu Institute of Science	295,000.00	295,000.00	Lack of Exchequer
Palos Florist Events	377,000.00	377,000.00	Lack of Exchequer
Lake Naivasha Resort	472,000.00	472,000.00	Lack of Exchequer

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Bernie Trading	482,000.00	482,000.00	Lack of Exchequer
Etsal Agencies	517,000.00	517,000.00	Lack of Exchequer
Merica Holding Limited	525,000.00	525,000.00	Lack of Exchequer
Ministry of Works Sports Club	657,888.00	657,888.00	Lack of Exchequer
Nickel Agencies	1,075,000.00	1,075,000.00	Lack of Exchequer
Wright Press Limited	1,195,200.00	1,195,200.00	Lack of Exchequer
Jeffweba enterprises	1,394,573.00	1,394,573.00	Lack of Exchequer
Oniwal Agency	1,865,000.00	1,865,000.00	Lack of Exchequer
Jaab Investment	2,020,000.00	2,020,000.00	Lack of Exchequer
Estal Investments	2,870,000.00	2,870,000.00	Lack of Exchequer
MFI Document Solutions	5,680,300.00	5,680,300.00	Lack of Exchequer
Nation Media Group	1,280,770.00	1,280,770.00	Lack of Exchequer
Sub-Total Supply of Services	21,506,726.00	21,506,726.00	
Grand Total	204,369,941.90	204,369,941.90	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2021/22
Land	1,097,261,745	200,000,000			1,297,261,745
Buildings and structures	156,565,454	29,933,634			186,499,088
Transport equipment	84,346,340	14,546,680	(15,104,000)		83,789,020
Office equipment, furniture and fittings	18,786,681	5,988,387			24,775,068
ICT Equipment					
Machinery and Equipment	284,253,327	12,909,700			297,163,027
Intangible assets	2,384,532,771	949,706,874			3,334,239,645
Work in Progress					
Total	4,025,746,318	1,213,085,275	(15,104,000)		5,223,727,593

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Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Court Awards	Mariam Mueni & Another	Kes	150,937,500	N/A	Budget Constraint
2	Court Awards	Joyce Nyokabi & Another	Kes	288,000,000	N/A	Budget Constraint
3	Court Awards	Rose Kavita & 2 Others	Kes	215,538,750	N/A	Budget Constraint
4	Court Awards	Mike Maina Kamau	Kes	711,588,204	N/A	Budget Constraint
5	Court Awards	Orbit Chemical Ltd	Kes	6,000,000,000	N/A	Budget Constraint
6	Court Awards	Henry Omweri & 5 Others	Kes	1,307,760	N/A	Budget Constraint
7	Court Awards	Exparte – Intersysystems Ltd	Kes	766,614	N/A	Budget Constraint
8	Court Awards	Amagherry Ltd	Kes	1,027,246,012	N/A	Budget Constraint

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9	Court Awards	Stanley Munyue	Kes		86,470	N/A	Budget Constraint
10	Court Awards	Pius Kibet Tott & Another	Kes		4,500,000,000	N/A	Budget Constraint
11	Court Awards	Festus Mukinda Litiku	Kes		712,720	N/A	Budget Constraint
12	Court Awards	Toyota Kenya	Kes		1,404,760	N/A	Budget Constraint
13	Court Awards	Multipurpose Cooperative Society	Kes		7,896,644	N/A	Budget Constraint
14	Court Awards	Mutembei Kongo Mutembei	Kes		368,965	N/A	Budget Constraint
15	Court Awards	Samuel E. Bosire	Kes		2,142,616	N/A	Budget Constraint
16	Court Awards	Rahimkhan Afzalkhan & 3 others	Kes		5,807,500,000	N/A	Budget Constraint
17	Court Awards	Elizabeth Nduki Kivusyu	Kes		6,460,414	N/A	Budget Constraint
18	Court Awards	Rachael Mutheu Ndambuki	Kes		3,000,000	N/A	Budget Constraint

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19	Court Awards	Beatrice Nakhumicha Khaoya	Kes	1,132,222	N/A	Budget Constraint
20	Court Awards	Mutembei Kongo Musau	Kes	368,965	N/A	Budget Constraint
21	Court Awards	Joseph Manga Mugwe	Kes	44,753,796	N/A	Budget Constraint
22	Court Awards	Small Wonder Ltd	Kes	326,457,063	N/A	Budget Constraint
23	Court Awards	Joseph Kuria Kiburu	Kes	47,261,015	N/A	Budget Constraint
24	Court Awards	Thomas Mbugua & Another	Kes	421,000,000	N/A	Budget Constraint
25	Court Awards	Trojan Nominees Limited	Kes	4,085,700	N/A	Budget Constraint
26	Court Awards	Mohammed Shally Sese	Kes	175,000,000	N/A	Budget Constraint

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Annex 6- Reports Generated from IFMIS

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

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

Appendix 1: Confirmation of transfer to other entities

Appendix II: Board of Survey -Rec- (a)

-Dev-(b)

-Dep-(c)

Appendix III: Exchequer position -Rec- (a)

-Dev-(b)

ANNEX 6(i)



Trial Balance Comparison Report

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1160101 Stamp Duty	0.00	0.00	0.00	0.00
1160100 Other Taxes not elsewhere classified)	0.00	0.00	0.00	0.00
1160000 Other Taxes (not elsewhere classified)	0.00	0.00	0.00	0.00
1540105 Other Miscellaneous Receipts	0.00	0.00	0.00	0.00
1540100 Other Miscellaneous Revenues	0.00	0.00	0.00	0.00
1540000 Financial Assets Loan	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	1,644,989,579.95	0.00	1,516,300,757.00	0.00
2110100 Basic Salaries - Permanent Employees	1,644,989,579.95	0.00	1,516,300,757.00	0.00
2110202 Casual Labour - Others	108,385,583.70	0.00	97,449,000.00	0.00
2110200 Basic Wages - Temporary Employees	108,385,583.70	0.00	97,449,000.00	0.00
2110301 House Allowance	538,119,540.00	0.00	507,999,401.00	0.00
2110303 Acting Allowance	1,270,950.00	0.00	562,500.00	0.00
2110307 Hardship Allowance	13,468,585.00	0.00	13,000,000.00	0.00
2110309 Special Duty Allowance	3,601,760.00	0.00	2,987,000.00	0.00
2110311 Transfer Allowance	18,784,908.75	0.00	13,235,127.50	0.00
2110312 Responsibility Allowance	2,478,200.00	0.00	1,553,250.00	0.00
2110313 Entertainment Allowance	9,032,200.00	0.00	5,057,750.00	0.00
2110314 Transport Allowance	158,072,226.05	0.00	180,425,681.25	0.00
2110315 Extraneous Allowance	5,132,475.00	0.00	1,300,400.90	0.00
2110317 Domestic Servant Allowance	4,449,437.50	0.00	2,409,900.00	0.00
2110318 n Practising Allowance	35,474,226.65	0.00	34,018,285.00	0.00
2110320 Leave Allowance	15,240,112.50	0.00	10,129,546.55	0.00
2110336 Car Purchase Allowance	20,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	825,124,621.45	0.00	772,678,842.20	0.00
2110000 Wages and Salary Contributions	2,578,499,785.10	0.00	2,386,428,599.20	0.00
2210101 Electricity	45,840,285.15	0.00	45,904,839.00	0.00
2210102 Water and Sewerage Charges	13,038,051.70	0.00	12,538,739.55	0.00
2210100 Utilities, Supplies and Services	58,878,336.85	0.00	58,443,578.55	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,279,886.00	0.00	1,945,301.65	0.00
2210202 Internet Connections	372,200.00	0.00	522,950.00	0.00
2210203 Courier & Postal Services	3,107,179.00	0.00	694,440.35	0.00
2210206 Licencing fees for Communication	0.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	5,759,265.00	0.00	3,162,692.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	8,862,914.00	0.00	927,682.00	0.00
2210302 Accommodation - Domestic Travel	27,963,882.65	0.00	6,157,740.00	0.00
2210303 Daily Subsistence Allowance	15,323,471.20	0.00	1,695,647.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	2,500,000.00	0.00	26,000.00	0.00
2210309 Field Allowance	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	54,650,267.85	0.00	8,807,069.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	539,100.00	0.00	148,600.00	0.00
2210402 Accommodation	1,999,635.00	0.00	25,875.00	0.00
2210403 Daily Subsistence Allowance	75,000.00	0.00	158,379.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	600,000.00	0.00	19,500.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	3,213,735.00	0.00	352,354.00	0.00
2210502 Publishing & Printing Services	317,615.00	0.00	98,938.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	372,625.00	0.00	68,750.00	0.00
2210505 Trade Shows and Exhibitions	30,000.00	0.00	36,250.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	720,240.00	0.00	203,938.00	0.00
2210601 Rent of Vehicles	159,951,216.15	0.00	134,278,260.60	0.00
2210603 Rents and Rates - Non-Residential	599,995.00	0.00	486,900.00	0.00
2210604 Hire of Transport, Equipment	123,000.00	0.00	150,000.00	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	50,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210600 Rentals of Produced Assets	160,674,211.15	0.00	134,965,160.60	0.00
2210701 Travel Allowance	645,387.00	0.00	432,756.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	37,500.00	0.00	25,000.00	0.00
2210704 Hire of Training Facilities and Equipment	39,200.00	0.00	60,000.00	0.00
2210705 Field Training Attachments	0.00	0.00	3,000.00	0.00
2210706 Book Allowance	124,800.00	0.00	0.00	0.00
2210707 Project Allowance	100,000.00	0.00	0.00	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210710 Accommodation Allowance	3,402,050.00	0.00	1,193,260.00	0.00
2210711 Tuition Fees Allowance	733,677.00	0.00	514,805.00	0.00
2210712 Trainee Allowance	0.00	0.00	0.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	19,150.00	0.00
2210700 Training Expenses	5,082,614.00	0.00	2,247,971.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,375,349.00	0.00	520,832.00	0.00
2210802 Boards, Committees, Conferences and Seminars	8,453,153.00	0.00	4,475,382.80	0.00
2210809 Board Allowance	72,762,268.00	0.00	70,051,999.95	0.00
2210800 Hospitality Supplies and Services	85,590,770.00	0.00	75,048,214.75	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	0.00	29,000.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	1,336,885.00	0.00	1,050,250.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	8,561,709.00	0.00	109,758,062.00	0.00
2211015 Foods and Rations	20,798,225.00	0.00	24,766,251.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	458,000.00	0.00	733,112.00	0.00
2211023 Supplies for Production	245,449,637.20	0.00	709,391,965.90	0.00
2211031 Specialised Materials - Other	2,338,484.00	0.00	54,684,012.20	0.00
2211000 Specialised Materials and Supp	278,942,940.20	0.00	900,412,653.10	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,763,909.60	0.00	4,583,767.00	0.00
2211102 Supplies and Accessories for Computers and Printers	1,037,160.00	0.00	266,850.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,015,001.00	0.00	16,286.00	0.00
2211100 Office and General Supplies and Services	5,816,070.60	0.00	4,866,903.00	0.00
2211201 Refined Fuels and Lubricants for Transport	12,842,814.00	0.00	6,577,825.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	548,918.00	0.00	455,000.00	0.00
2211200 Fuel Oil and Lubricants	13,391,732.00	0.00	7,032,825.00	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	6,971,103.00	0.00	5,247,010.50	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,213,600.00	0.00	629,900.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	114,893,493.70	0.00	238,410,299.10	0.00
2211310 Contracted Professional Services	0.00	0.00	5,009,530.65	0.00
2211311 Contracted Technical Services	131,581,187.25	0.00	227,364,740.00	0.00
2211323 Laundry Expenses	0.00	0.00	0.00	0.00
2211300 Other Operating Expenses	254,659,383.95	0.00	476,661,480.25	0.00
2210000 Goods and Services	927,379,566.60	0.00	1,672,204,839.25	0.00
2220101 Maintenance Expenses - Motor Vehicles	10,260,411.90	0.00	6,253,698.00	0.00
2220100 Routine Maintenance - Vehicles	10,260,411.90	0.00	6,253,698.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	2,527,430.95	0.00	5,724,425.40	0.00
2220202 Maintenance of Office Furniture and Equipment	2,101,104.10	0.00	151,999.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	4,524,090.00	0.00	6,517,760.00	0.00
2220206 Maintenance of Civil Works	0.00	0.00	0.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	2,636,800.00	0.00	206,391.00	0.00
2220210 Maintenance of Computers, Software, and Networks	1,911,528.00	0.00	301,575.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2220200 Routine Maintenance - Other Assets	13,700,953.05	0.00	12,902,150.40	0.00
2220000 Routine Maintenance	23,961,364.95	0.00	19,155,848.40	0.00
2620141 International Organizations	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630203 Capital Grants to Other levels of government	0.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	0.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	450,000,000.00	0.00	710,000,000.00	0.00
2640500 Other Capital Grants and Trans	450,000,000.00	0.00	710,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	450,000,000.00	0.00	710,000,000.00	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	0.00	0.00
2710000 Social Security Benefits	0.00	0.00	0.00	0.00
2990108 Invoice Price Variance	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	12,088,962.00	0.00	97,395,974.15	0.00
3110200 Construction of Building	12,088,962.00	0.00	97,395,974.15	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	1,245,000.00	0.00
3110302 Refurbishment of Non-Residential Buildings	5,036,160.80	0.00	15,964,675.50	0.00
3110300 Refurbishment of Buildings	5,036,160.80	0.00	17,209,675.50	0.00
3110504 Other Infrastructure and Civil Works	12,808,511.00	0.00	53,226,032.50	0.00
3110500 Construction and Civil Works	12,808,511.00	0.00	53,226,032.50	0.00
3110701 Purchase of Motor Vehicles	14,546,680.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	14,546,680.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	5,988,387.15	0.00	5,593,275.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	15,658,293.00	0.00
3111000 Purchase of Office Furniture and General Equipment	5,988,387.15	0.00	21,251,568.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	0.00	0.00	29,600.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	18,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	3,938,200.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111114 Purchase of Survey Equipment	8,971,500.00	0.00	10,254,915.00	0.00
3111119 Purchase of Lifts	0.00	0.00	32,827,492.90	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	12,909,700.00	0.00	43,130,007.90	0.00
3111201 Overhaul of Plant, Machinery and Equipment	0.00	0.00	90,000.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	0.00	0.00	90,000.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	929,755,322.25	0.00	849,215,350.60	0.00
3111402 Engineering and Design Plans	19,951,552.00	0.00	29,834,406.30	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111404 Research Allowance	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	949,706,874.25	0.00	879,049,756.90	0.00
3110000 Acquisition of Fixed Capital Assets	1,013,085,275.20	0.00	1,111,353,014.95	0.00
3130101 Acquisition of Land	200,000,000.00	0.00	150,000,000.00	0.00
3130100 Acquisition of Land	200,000,000.00	0.00	150,000,000.00	0.00
3130000 Acquisition of Land and Intangible Assets	200,000,000.00	0.00	150,000,000.00	0.00
3520204 Sale of Goods and Fees for Services	0.00	15,104,000.00	0.00	0.00
3520200 Receipts from the Sale of Other Inventories, Stocks, and Commodities	0.00	15,104,000.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	6,351,200.00	0.00	4,556,000.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	6,351,200.00	0.00	4,556,000.00
3520000 Receipts from Sales of Inventories	0.00	21,455,200.00	0.00	4,556,000.00
6530101 Ministry HQ Recurrent Bank A/C	6,911,997.65	0.00	106,362.05	0.00
6530100 Recurrent Bank Accounts	6,911,997.65	0.00	106,362.05	0.00
6530000 Recurrent Bank Accounts	6,911,997.65	0.00	106,362.05	0.00
6540101 Ministry HQ Development Bank A	54,723.15	0.00	48,970,187.80	0.00
6540100 Development Bank Accounts	54,723.15	0.00	48,970,187.80	0.00
6540000 Development Bank Accounts	54,723.15	0.00	48,970,187.80	0.00
6550101 Ministry HQ Deposit Bank A/C	225,428,418.55	0.00	232,790,382.40	0.00
6550100 Deposit Bank Accounts	225,428,418.55	0.00	232,790,382.40	0.00
6550000 Deposit Bank Account	225,428,418.55	0.00	232,790,382.40	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	0.00	0.00	9,417.55	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	9,417.55	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	9,417.55	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	93,800.00	0.00
6760100 Imprests	0.00	0.00	93,800.00	0.00
6760000 Government Imprests	0.00	0.00	93,800.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	2,753,762.00	0.00	2,889,228.20	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	2,753,762.00	0.00	2,889,228.20	0.00
6780000 Suspense & Clearance Account	2,753,762.00	0.00	2,889,228.20	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	191,039,031.55	0.00	200,262,030.90
7310107 10% Retention Money	0.00	34,389,387.00	0.00	32,528,351.50
7310111 Miscellaneous Deposits (Surve	0.00	0.00	0.00	0.00
7310113 Students Welfare	0.00	0.00	0.00	0.00
7310114 Sports Activity	0.00	0.00	0.00	0.00
7310115 Caution Money	0.00	0.00	0.00	0.00
7310116 Project/ Examination Fee	0.00	0.00	0.00	0.00
7310117 Registration/ Library (KISM)	0.00	0.00	0.00	0.00
7310118 JICA Funded Projects	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	225,428,418.55	0.00	232,790,382.40
7310000 Deposits	0.00	225,428,418.55	0.00	232,790,382.40
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.05	0.00	0.05
7399900	0.00	0.05	0.00	0.05
7390000 System Required Liabilities A/cs	0.00	0.05	0.00	0.05
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	31,738,929,934.40	0.00	26,557,738,659.75
9910209 Remittances to Exchequer	110,488,686.65	0.00	58,419,691.05	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	110,488,686.65	31,738,929,934.40	58,419,691.05	26,557,738,659.75
9910000 Provisions	110,488,686.65	31,738,929,934.40	58,419,691.05	26,557,738,659.75
9999999 Consolidated Fund	26,447,249,973.15	0.00	20,402,663,671.35	0.00
9999900	26,447,249,973.15	0.00	20,402,663,671.35	0.00
9990000 Opening Balance Reserves	26,447,249,973.15	0.00	20,402,663,671.35	0.00
Total	31,985,813,553.00	31,985,813,553.00	26,795,085,042.20	26,795,085,042.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

ANNEX 6(ii)(a)

m Date : 01-JUL-21 To : 30-JUN-22 REC-MIN OF LANDS AND PHYSICAL PLANNING
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302798

Balance as per bank certificate	109,388,710.05
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	183,147,903.25
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	80,671,190.85
Bank Balance as per Cash Book	6,911,997.65

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

REC-MIN OF LANDS AND PHYSICAL PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302798

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10024151	29-JUN-22	FARIDA ALICE CHEPCHUMB KARONEY	9,800,000.00
10024153	29-JUN-22	ANDREW KIPLAGAT MOROGO	25,000.00
10024154	29-JUN-22	EMMACULATE MUENI MBITHI	60,000.00
10024155	29-JUN-22	PATRICK MAIRURA ONDIEKI	50,000.00
10024156	29-JUN-22	EMMACULATE MUENI MBITHI	60,000.00
10024157	29-JUN-22	ELIJAH KIVIU MWALUKO	482,400.00
10024158	30-JUN-22	DENNIS ONDIEKI MOKORO	100,000.00
10024159	30-JUN-22	DENNIS ONDIEKI MOKORO	100,000.00
10024160	30-JUN-22	CAROLINE KANINI NZAU	135,000.00
10024161	30-JUN-22	CAROLINE KANINI NZAU	60,000.00
10024162	30-JUN-22	MILCAH CHEBET KIYAI	130,000.00
10024163	30-JUN-22	INSTITUTE OF CERTIFIED INVESTMENT AND FINANCIAL ANALYSTS	31,750.00
10024164	30-JUN-22	HELLEN WANJIRU MURUGAMI	10,000.00
10024166	30-JUN-22	ISUZU EAST AFRICA LIMITED	5,056,096.55
10024167	30-JUN-22	ISUZU EAST AFRICA LIMITED	8,200,727.60
10024168	30-JUN-22	ISUZU EAST AFRICA LIMITED	11,793,103.45
10024169	30-JUN-22	AKINYI JUDITH OLEWE	18,630.00
10024170	30-JUN-22	JOSHUA MOMANYI NYAKUNDI	25,000.00
10024171	30-JUN-22	FAITH MUTHONI NYAGAH	10,000.00
10024172	30-JUN-22	ROSELYNE NGESA OKICH	20,000.00
10024173	30-JUN-22	DINAH RODENYI AVUDE	30,000.00
10024174	30-JUN-22	CATHERINE KATHONI MBUKO	40,000.00
10024175	30-JUN-22	KENYA COMMERCIAL BANK LIMITED	76,210.00
10024176	30-JUN-22	CAROLINE NGUTA KABURU	19,340.00
10024177	30-JUN-22	JACKLINE JEMATIA KIPKAPTO	20,000.00
10024178	30-JUN-22	JACKLINE JEMATIA KIPKAPTO	20,000.00
10024179	30-JUN-22	NANCY WANJIRU NDUIKI	110,000.00
10024180	30-JUN-22	VIOLA WANJIRU KURIA	30,000.00
10024181	30-JUN-22	JOYCE WANJA KARIUKI	40,000.00
10024182	30-JUN-22	THE KENYA INSTITUTE OF PLANNERS	165,000.00
10024183	30-JUN-22	PFIZER SOLUTIONS	1,710,000.00
10024184	30-JUN-22	SELINAH JEMUTAI NGENO	24,150.00
10024185	30-JUN-22	KENYA MEAT COMMISSION	2,587,200.00
10024186	30-JUN-22	Phamcom Supplies Limited	1,041,724.15
10024187	30-JUN-22	MONICAH NYAMBURA LENKAI	18,550.00
10024188	30-JUN-22	COOPERATIVE BANK OF KENYA	710,000.00
10024189	30-JUN-22	EQUITY BANK LIMITED	1,875,000.00
10024190	30-JUN-22	KENYA COMMERCIAL BANK LIMITED	2,155,000.00
10024191	30-JUN-22	MARGARET ALOO OBUNGA	30,000.00
10024192	30-JUN-22	PRINCIPAL SECRETARY MINISTRY OF LANDS AND PHYSICAL PLANNING	145,412.50
10024193	30-JUN-22	CFAO MOTORS KENYA LIMITED	1,325,331.55
10024194	30-JUN-22	ANNE KAKOTHE MUTUKU	19,331.55
10024195	30-JUN-22	SOLICITOR GENERAL STATE LAW OFFICE	11,529,865.70
10024196	30-JUN-22	MFI DOCUMENT SOLUTIONS LIMITED	68,400.00
10024197	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	96,000.00
10024198	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	360,000.00
10024199	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	480,000.00
10024201	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	630,000.00
10024202	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY	300,000.00

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

REC-MIN OF LANDS AND PHYSICAL PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302798

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10024203	30-JUN-22	LIMITED	630,000.00
10024204	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	80,000.00
10024205	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	168,000.00
10024206	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	168,000.00
10024208	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	150,000.00
10024209	30-JUN-22	COMMISSIONER OF VAT	206,896.55
10024210	30-JUN-22	COMMISSIONER OF VAT	23,251.45
10024211	30-JUN-22	COMMISSIONER OF VAT	8,620.70
10024213	30-JUN-22	COMMISSIONER OF VAT	143,872.40
10024214	30-JUN-22	COMMISSIONER OF VAT	88,703.45
10024215	30-JUN-22	COMMISSIONER OF VAT	18,275.85
10024216	30-JUN-22	COMMISSIONER OF VAT	30,000.00
10024217	30-JUN-22	COMMISSIONER OF VAT	1,200.00
10024218	30-JUN-22	COMMISSIONER OF VAT	23,793.10
10024219	30-JUN-22	SIMON MOGUSU NYAKORIA	50,930.00
10024220	30-JUN-22	VERONICAH WACHERA KAMAU	20,000.00
10024221	30-JUN-22	KIMGEN SUPPLIES COMPANY LIMITED	2,100,000.00
10024222	30-JUN-22	KIMGEN SUPPLIES COMPANY LIMITED	252,000.00
10024223	30-JUN-22	NEW KCC LTD	1,356,206.90
10024224	30-JUN-22	TRINITY PETROLEUM LIMITED	273,998.00
10024225	30-JUN-22	ROSE APIYO OMOLO	95,000.00
10024226	30-JUN-22	ROSE APIYO OMOLO	95,000.00
10024227	30-JUN-22	EVERLYNE NASAMBU KONG'ANI	35,000.00
10024228	30-JUN-22	GLENDA KINGWA GITONGA	110,000.00
10024229	30-JUN-22	EUNICE WAITHERERO MBUGUA	15,000.00
10024230	30-JUN-22	EUNICE WAITHERERO MBUGUA	15,000.00
10024231	30-JUN-22	DAN MBUVI NDONYE KALAMBA	88,000.00
10024232	30-JUN-22	MOELL ENTERPRISES	491,379.30
10024233	30-JUN-22	R H DEVANI LIMITED	1,300,000.00
10024234	30-JUN-22	NICHOLAS MWANGI MURAGURI	7,000,000.00
10024235	30-JUN-22	PAUL NJORA WAHOME	25,000.00
10024236	30-JUN-22	PAUL NJORA WAHOME	25,000.00
10024237	30-JUN-22	FRAZIER WANJIKU MUCHIRU	20,000.00
10024238	30-JUN-22	ANDREW KIPLAGAT MOROGO	25,000.00
10024239	30-JUN-22	DENNIS ONDIEKI MOKORO	100,000.00
10024240	30-JUN-22	INCOME TAX PAYE	3,000,000.00
10024241	30-JUN-22	NATIONAL HOSPITAL INSURANCE FUND	600.00
10024242	30-JUN-22	EMMACULATE MUENI MBITHI	60,000.00
10024243	30-JUN-22	EMMACULATE MUENI MBITHI	58,500.00
10024244	30-JUN-22	JAMES KARIUKI MAINA	50,000.00
10024245	30-JUN-22	JAMES KARIUKI MAINA	50,000.00
10024246	30-JUN-22	NAOMI WAIRIMU KAMAU	20,000.00
10024247	30-JUN-22	DENNIS ONDIEKI MOKORO	277,300.00
10024248	30-JUN-22	COMMISSIONER OF VAT	34,905.15
10024249	30-JUN-22	ALBO SUPPLIERS	1,989,594.85
10024250	30-JUN-22	COMMISSIONER OF VAT	6,872.40
10024251	30-JUN-22	SAMO AGENCIES LIMITED	391,727.60
10024252	30-JUN-22	JACKSON LISAN LESILELE	55,000.00
10024253	30-JUN-22	JOSEPH MWANGI GAKANGA	17,170.00

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

REC-MIN OF LANDS AND PHYSICAL PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302798

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
10024254	30-JUN-22	ESTHER CHEPKOSGEI	20,000.00
10024255	30-JUN-22	NANCY LUKAZIBA MUNASI	20,000.00
10024256	30-JUN-22	EQUITY BANK LIMITED	50,000.00
10024257	30-JUN-22	FAMILY BANK LIMITED	50,000.00
10024258	30-JUN-22	NANCY LUKAZIBA MUNASI	20,000.00
10024259	30-JUN-22	TERESAH NJAMBI MUTAHI	40,000.00
10024260	30-JUN-22	JANE NABUKANDA MAMULI	40,000.00
10024261	30-JUN-22	JANE NABUKANDA MAMULI	40,000.00
10024262	30-JUN-22	ROSE APIYO OMOLO	95,000.00
10024263	30-JUN-22	ROSE APIYO OMOLO	95,000.00
10024264	30-JUN-22	NANCY LUKAZIBA MUNASI	20,000.00
10024265	30-JUN-22	AGNES MUTHONI KINYUA	25,000.00
10024266	30-JUN-22	ROSELYNE NGESA OKICH	20,000.00
10024267	30-JUN-22	CAROLINE NGUTA KABURU	20,000.00
10024268	30-JUN-22	NANCY WANJIRU NDUIKI	110,000.00
10024269	30-JUN-22	EMMACULATE MUENI MBITHI	59,600.00
10024270	30-JUN-22	MILCAH CHEBET KIYAI	130,000.00
10024271	30-JUN-22	VICTOR ONYANGO OUNO	250,000.00
10024272	30-JUN-22	MILCAH CHEBET KIYAI	130,000.00
10024273	30-JUN-22	MILCAH CHEBET KIYAI	130,000.00
10024274	30-JUN-22	CAXTON MUNEENI MANZI	52,500.00
10024275	30-JUN-22	EZEKIEL CHERUIYOT RONOH	43,600.00
10024276	30-JUN-22	JAMES KARIUKI MAINA	50,000.00
10024277	30-JUN-22	JAMES KARIUKI MAINA	50,000.00
10024278	30-JUN-22	MONICA WANJIRU MUHIA	20,000.00
10024279	30-JUN-22	COOPERATIVE BANK OF KENYA	335,000.00
10024280	30-JUN-22	FAMILY BANK LIMITED	290,000.00
10024281	30-JUN-22	KENYA COMMERCIAL BANK LIMITED	240,000.00
10024282	30-JUN-22	MOSES SIMON ORONE	80,000.00
10024283	30-JUN-22	VERONICAH WACHERA KAMAU	20,000.00
10024284	30-JUN-22	VERONICAH WACHERA KAMAU	20,000.00
10024285	30-JUN-22	COMMISSIONER OF VAT	91,841.40
10024286	30-JUN-22	R H DEVANI LIMITED	5,234,958.60
10024287	30-JUN-22	COMMISSIONER OF VAT	11,493.80
10024288	30-JUN-22	LIMAH E A LIMITED	655,146.20
10024289	30-JUN-22	GLENDA KINGWA GITONGA	110,000.00
10024290	30-JUN-22	EUNICE AWUOR NYANGINJA	60,000.00
10024291	30-JUN-22	EUNICE AWUOR NYANGINJA	60,000.00
10024292	30-JUN-22	DINAH RODENYI AVUDE	30,000.00
10024293	30-JUN-22	Mayreal Technologies	945,202.50
10024294	30-JUN-22	COMMISSIONER OF VAT	16,582.50
10024295	30-JUN-22	INCOME TAX PAYE	408,417.75
10024296	30-JUN-22	INCOME TAX PAYE	22,187.85
10024297	30-JUN-22	INCOME TAX PAYE	3,270,683.45
10024298	30-JUN-22	INCOME TAX PAYE	139,353.20
10024299	30-JUN-22	NATIONAL HOSPITAL INSURANCE FUND	7,800.00
10024300	30-JUN-22	NATIONAL HOSPITAL INSURANCE FUND	120,460.00
10024301	30-JUN-22	PENWEL NYANGWESO NYAMWEYA	942,986.90
10024302	30-JUN-22	MICHUKI YUSUF ABBAS	7,397,170.35
10024303	30-JUN-22	COMMISSIONER OF VAT	153,947.50
10024304	30-JUN-22	ISUZU EAST AFRICA LIMITED	8,775,006.50
10024305	30-JUN-22	COMMISSIONER OF VAT	641,447.85
10024306	30-JUN-22	ISUZU EAST AFRICA LIMITED	36,562,527.15
10024307	30-JUN-22	COMMISSIONER OF VAT	10,749.55
10024308	30-JUN-22	GAP TECH SOLUTIONS LIMITED	612,725.45

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

REC-MIN OF LANDS AND PHYSICAL PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302798

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
10024309	30-JUN-22	COMMISSIONER OF VAT	10,749.55
10024310	30-JUN-22	GAP TECH SOLUTIONS LIMITED	612,725.45
10024311	30-JUN-22	KIMGEN SUPPLIES COMPANY LIMITED	800,000.00
10024312	30-JUN-22	KIMGEN SUPPLIES COMPANY LIMITED	655,200.00
10024313	30-JUN-22	COMMISSIONER OF VAT	7,646.90
10024314	30-JUN-22	LIMAH E A LIMITED	435,873.10
10024315	30-JUN-22	COMMISSIONER OF VAT	14,048.30
10024316	30-JUN-22	ROMEL GENERAL MERCHANTS	800,751.70
10024317	30-JUN-22	COMMISSIONER OF VAT	13,534.50
10024318	30-JUN-22	TURNER SERVICES	771,465.50
10024319	30-JUN-22	JAMES CHACHA KEHORO	652,800.00
10024320	30-JUN-22	COMMISSIONER OF VAT	9,979.25
10024321	30-JUN-22	SAMBASOMBA ENTERPRISES	568,816.75
10024322	30-JUN-22	COMMISSIONER OF VAT	16,582.50
10024323	30-JUN-22	Mayreal Technologies	945,202.50
10024324	30-JUN-22	JACKSON LISAN LESILELE	55,000.00
10024325	30-JUN-22	COMMISSIONER OF VAT	93,827.60
10024326	30-JUN-22	MOELL ENTERPRISES	5,348,172.40
10024327	30-JUN-22	COMMISSIONER OF VAT	103,479.30
10024328	30-JUN-22	African Link Limited	5,898,320.70
10024329	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	80,000.00
10024330	30-JUN-22	BELKINGS BUTCHERY AND SUPPLIES COMPANY LIMITED	240,000.00
10024331	30-JUN-22	NAOMI WAIRIMU KAMAU	996,000.00
10024332	30-JUN-22	PATRICK MAIRURA ONDIEKI	126,000.00
10024333	30-JUN-22	NICKY OMONDI OKEYO	126,000.00
10024334	30-JUN-22	COMMISSIONER OF VAT	63,220.70
10024335	30-JUN-22	BICON ICT SOLUTIONS	3,603,579.30
10024336	30-JUN-22	COMMISSIONER OF VAT	40,103.45
10024337	30-JUN-22	GIBRALTAR HOLDINGS LIMITED	2,285,896.55
10024338	30-JUN-22	COMMISSIONER OF VAT	21,396.55
10024339	30-JUN-22	ABUJA SUPPLIES	1,219,603.45
10024340	30-JUN-22	COMMISSIONER OF VAT	49,215.50
10024341	30-JUN-22	Ansume Enterprises	2,805,284.50
10024342	30-JUN-22	COMMISSIONER OF VAT	9,681.05
10024343	30-JUN-22	JAC VENTURES AGENCIES	551,818.95
10024344	30-JUN-22	SOLICITOR GENERAL STATE LAW OFFICE	223,518.00
10024345	30-JUN-22	JOEL KYALO ILUVE	105,000.00
10024346	30-JUN-22	KELVIN OWINO MALOWA	84,000.00
10024347	30-JUN-22	OMBAKI PAUL NYONGOINA	49,000.00
10024348	30-JUN-22	CYRUS MURITHI MBOGO	126,000.00
10024349	30-JUN-22	ELIAS MUTUA KINYUA	49,000.00
10024350	30-JUN-22	FAITH MUTHONI NYAGAH	129,000.00
10024351	30-JUN-22	PAMELA JEROTICH	84,000.00
10024352	30-JUN-22	DINAH RODENYI AVUDE	84,000.00
10024353	30-JUN-22	THOMAS OCHURAH ONYANGO	49,000.00
10024354	30-JUN-22	CAXTON MUNEENI MANZI	84,000.00
10024355	30-JUN-22	TERESIA WANJIKU KAMAU	84,000.00
10024356	30-JUN-22	FAITH MUTHONI NYAGAH	10,000.00
10024357	30-JUN-22	NANCY JANE MAYABI	40,000.00
Total :			183,147,903.25
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

REC-MIN OF LANDS AND PHYSICAL PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302798

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total :		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total :		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
FT22187J4J1M	30-JUN-22	80,671,190.85
Total :		80,671,190.85

REPUBLIC OF KENYA
BANK RECONCILIATION

ANNEX 6 (ii)(b)

Date : 01-JUL-21 To : 30-JUN-22

DEV-MINISTRY OF LANDS AND PHYSICAL PI

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302817

Balance as per bank certificate

97,840,437.90

Less --

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

318,527,710.90

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

Add --

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

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

220,741,996.15

Bank Balance as per Cash Book

54,723.15

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-MINISTRY OF LANDS AND PHYSICAL PLAN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302817

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
29808	25-JUN-22	NICKY OMONDI OKEYO	201,600.00
29811	25-JUN-22	NANCY KEMUNTO ONWONG'A	201,600.00
29814	25-JUN-22	OLIVIA WAMBUI GICHUKI	201,600.00
29815	25-JUN-22	WYCLIFFE MUGAMBI NJUE	201,600.00
29816	25-JUN-22	OSMAN IBRAHIM IDO	201,600.00
29817	25-JUN-22	WILSON GITONGA NKUNE	201,600.00
29818	25-JUN-22	EUNICE AWOUR YONGO	201,600.00
29821	25-JUN-22	CAROL NJERI KIBURU MALAKI	436,800.00
29823	25-JUN-22	CAROLINE WANJIRU JOMO	436,800.00
29826	25-JUN-22	ROSELYNE NGESA OKICH	436,800.00
29827	25-JUN-22	MARGARET BONARERI MAINDA	201,600.00
29830	25-JUN-22	CAROLINE NGUTA KABURU	201,600.00
29832	25-JUN-22	PURITY GACHERI MWAMBIA	201,600.00
29834	25-JUN-22	JACKLINE JEMATIA KIPKAPTO	201,600.00
29836	25-JUN-22	EZEKIEL CHERUIYOT RONOH	436,800.00
29838	25-JUN-22	RICHARD KARASI OBWOGE	201,600.00
29840	25-JUN-22	JANE WANJIRU MBURU	252,000.00
29841	25-JUN-22	PATRICK MAIRURA ONDIEKI	201,600.00
29844	25-JUN-22	GEORGE MOSE OBIRI	201,600.00
29885	27-JUN-22	GEOFFREY MWENDWA MANTHI	903,000.00
29886	27-JUN-22	JAMES SHIKUKU KAMANDE	819,000.00
29887	27-JUN-22	BRIAN SABWA MAHERI	798,000.00
29888	27-JUN-22	JUSTUS SIMIYU AMDAVI	892,500.00
29889	27-JUN-22	EMMY JEPKIRUI MARTIM	724,500.00
29890	27-JUN-22	VICTORIA ATIENO OBURA	829,500.00
29891	27-JUN-22	STANLEY MWANGI MUHIA	829,500.00
29892	27-JUN-22	JOSEPH ASWAN KWEYU	850,500.00
29893	27-JUN-22	JOHN KARANJA GICHERU	777,000.00
29894	28-JUN-22	AGNES WAMBUI MUTHUKI	854,000.00
29895	28-JUN-22	GRACE WAFULA	798,000.00
29896	28-JUN-22	JOYCE WANJA KARIUKI	847,000.00
29897	29-JUN-22	JULIUS KIMBIO MWAJUMWA	285,500.00
29898	29-JUN-22	NANCY CHEPKURUI KOSIBON	210,000.00
29899	29-JUN-22	RICHARD KARASI OBWOGE	210,000.00
29900	29-JUN-22	JOSEPH WANGOMBE WAHOME	25,200.00
29901	29-JUN-22	JULIUS KIMBIO MWAJUMWA	210,000.00
29902	29-JUN-22	GRACE WAMAITHA WAWERU	25,400.00
29903	29-JUN-22	NICKY OMONDI OKEYO	210,000.00
29904	29-JUN-22	ANDREW KIPLAGAT MOROGO	35,200.00
29905	29-JUN-22	ANDREW KIPLAGAT MOROGO	35,200.00
29906	29-JUN-22	JOSEPH KIMANI GITAH	44,800.00
29907	29-JUN-22	JOSEPH KIMANI GITAH	44,800.00
29908	29-JUN-22	JOSPHAT KIPRONOH BORISEI	25,200.00
29909	29-JUN-22	JULIUS KIPROP KIPRUTO	25,200.00
29910	29-JUN-22	MICHAEL KIMANZI MATI	210,000.00
29911	29-JUN-22	MILCAH CHEBET KIYAI	56,000.00
29912	29-JUN-22	NICHOLAS KIPCHUMBA ROTICH	25,200.00
29913	29-JUN-22	CAROLYNE JEPCHIRCHIR MENIN	67,200.00
29914	29-JUN-22	OSMAN IBRAHIM IDO	210,000.00
29915	29-JUN-22	ROSEMARY AWINO OPONDO	210,000.00
29916	29-JUN-22	JACKLINE NEKESA NABURI	210,000.00
29917	29-JUN-22	ONDIEKI ORARE	210,000.00
29918	29-JUN-22	JUSTUS MUNYAO NDAMBUKI	210,000.00
29919	29-JUN-22	MARY AWUOR OCHIENG'	210,000.00
29920	29-JUN-22	CAROLINE WANJIRU JOMO	210,000.00

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-MINISTRY OF LANDS AND PHYSICAL PLAN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302817

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
29921	29-JUN-22	DANIELLEH CHERUTO	44,800.00
29922	29-JUN-22	PAUL GATHAIYA WANJAMA	44,800.00
29923	29-JUN-22	OLIVIA AWUOR OKAKA	210,000.00
29924	29-JUN-22	MARGARET BONARERI MAINDA	455,000.00
29925	29-JUN-22	CAROLINE NGUTA KABURU	455,000.00
29926	29-JUN-22	JEPCHUMBA MERCY KORIR	210,000.00
29927	29-JUN-22	PURITY GACHERI MWAMBIA	455,000.00
29928	29-JUN-22	BEVERLY MUKAMI GATIMU	128,000.00
29929	29-JUN-22	BEVERLY MUKAMI GATIMU	328,800.00
29930	29-JUN-22	JACKLINE JEMATIA KIPKAPTO	455,000.00
29931	29-JUN-22	JOSELYN ABWUNZA LUDISI	44,800.00
29932	29-JUN-22	BEATRICE NYOKABI NJOGU	210,000.00
29933	29-JUN-22	GEOFFREY MOFFAT MOGOI	25,200.00
29934	29-JUN-22	ROBERT KIMELI BARMOET	25,400.00
29935	29-JUN-22	ROBERT KIMELI BARMOET	25,200.00
29936	29-JUN-22	EZEKIEL CHERUIYOT RONOH	210,000.00
29937	30-JUN-22	LYNESS TOURS AND TRAVEL	1,783,700.00
29938	30-JUN-22	Juxica Investments Limited	1,979,890.00
29940	30-JUN-22	NAOMI WAIRIMU KAMAU	934,500.00
29941	30-JUN-22	LUCIAH GATHONI GIKERI	903,000.00
29942	30-JUN-22	ROSE OTIENO JATIAGA	934,000.00
29943	30-JUN-22	LUKA MARETE KABURU	24,000.00
29944	30-JUN-22	JANE WANJIRU MACHARIA	24,000.00
29945	30-JUN-22	BERNARD NYOIKE NG'ANG'A	182,000.00
29946	30-JUN-22	BERNARD NYOIKE NG'ANG'A	294,000.00
29947	30-JUN-22	SAMUEL MASOO MWATI	60,000.00
29948	30-JUN-22	PETER OGENDI NYABERA	145,600.00
29949	30-JUN-22	EUNICE AWUOR NYANGINJA	1,391,600.00
29950	30-JUN-22	EUNICE AWUOR NYANGINJA	190,000.00
29951	30-JUN-22	FLORENCE PAMELA AKINYI	24,000.00
29952	30-JUN-22	JAMES MUGENYU NDEGWA	182,000.00
29953	30-JUN-22	JAMES MUGENYU NDEGWA	294,000.00
29954	30-JUN-22	YUCABETH NYANCHWA ONDIGO	145,600.00
29955	30-JUN-22	YUCABETH NYANCHWA ONDIGO	235,200.00
29956	30-JUN-22	MARY MUENI MUSYIMI	8,000.00
29957	30-JUN-22	Winnie Wairimu Mburu	1,324,400.00
29958	30-JUN-22	MARTIN JOSEPH SOMBA	1,324,400.00
29959	30-JUN-22	LAURA AKINYI OUYA	77,000.00
29960	30-JUN-22	LAURA AKINYI OUYA	137,200.00
29961	30-JUN-22	CHRISTINE MKAMWASI ADIDI	84,000.00
29962	30-JUN-22	CHRISTINE MKAMWASI ADIDI	137,200.00
29963	30-JUN-22	LUCAS OWINO OTIENO	294,000.00
29964	30-JUN-22	ANNE WANGARI NJOROGE	163,800.00
29965	30-JUN-22	ANNE WANGARI NJOROGE	294,000.00
29966	30-JUN-22	JAMES MAINA MWANGI	131,600.00
29967	30-JUN-22	JAMES MAINA MWANGI	235,200.00
29968	30-JUN-22	KENNEDY JESSE MASIGA NAKHWANGA	1,324,400.00
29970	30-JUN-22	SOPHIE MAREMBA	1,324,400.00
29971	30-JUN-22	PETER KIRIOBA NYANUMBA	137,200.00
29972	30-JUN-22	ROSE CHEPNGETICH	1,324,400.00
29973	30-JUN-22	ISAIAH MUTHIORA KINYANJUI	1,324,400.00
29974	30-JUN-22	WILLIAM KURIA WACHIRA	24,000.00
29975	30-JUN-22	MARTIN MBOYA MWALUKO	143,500.00
29976	30-JUN-22	MARTIN MBOYA MWALUKO	137,200.00
29977	30-JUN-22	PAUL KAMAU NJOGU	1,324,400.00

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-MINISTRY OF LANDS AND PHYSICAL PLAN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302817

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
29978	30-JUN-22	PAUL KAMAU NJOGU	107,000.00
29979	30-JUN-22	HILARY MUTEMBEI MUJWA	24,000.00
29980	30-JUN-22	JACQUELINE RUTH OTSIENO	12,000.00
29981	30-JUN-22	AGNES NDUNGWA MASILA	24,000.00
29982	30-JUN-22	MUENDO, Ms. ASSUMPTA MBULWA	12,000.00
29983	30-JUN-22	CYRUS KAMANU MWANGI	24,000.00
29984	30-JUN-22	SEBBIE YAKUB KALTUMA	1,324,400.00
29985	30-JUN-22	KIMEMIA NAFTALI MWANGI	132,000.00
29986	30-JUN-22	KIMEMIA NAFTALI MWANGI	137,200.00
29987	30-JUN-22	LAZARUS MUUO MUTISO	24,000.00
29988	30-JUN-22	EDITH CHEPCHUMBA NDIEMA	24,000.00
29989	30-JUN-22	JACINTA KATUNGE MUTUA	48,000.00
29990	30-JUN-22	ANN MUTHONI GICHUKI	1,324,400.00
29991	30-JUN-22	EVERLYNE NASAMBU KONG'ANI	24,000.00
29992	30-JUN-22	NAOMI NDAMBUKI MULIA	24,000.00
29993	30-JUN-22	GLENDA KINGWA GITONGA	1,324,400.00
29994	30-JUN-22	GLENDA KINGWA GITONGA	2,196,000.00
29995	30-JUN-22	DAVID NYAMBASO NYANDORO	48,000.00
29996	30-JUN-22	EUNICE WAITHERERO MBUGUA	24,000.00
29997	30-JUN-22	JESSE WAHOME WAITHAKA	48,000.00
29998	30-JUN-22	PAUL NJORA WAHOME	107,000.00
29999	30-JUN-22	FRAZIER WANJIKU MUCHIRU	24,000.00
30000	30-JUN-22	MESHACK MUYANGU KIMIYWI	24,000.00
30001	30-JUN-22	DORCAS MUMBI	1,324,400.00
30002	30-JUN-22	POLLY WANJIKU GITIMU	48,000.00
30003	30-JUN-22	HENRY NDITIKA MWAURA	238,000.00
30004	30-JUN-22	RODAH ROBI MWITA	24,000.00
30005	30-JUN-22	JOHN WAINAINA NJOGU	48,000.00
30006	30-JUN-22	ANN WANJUGU KARIITHI	48,000.00
30007	30-JUN-22	RICHARD KARASI OBWOGE	224,000.00
30008	30-JUN-22	JANE WANJIRU MBURU	280,000.00
30009	30-JUN-22	CAROLINE GACHERI MUCHENA	224,000.00
30010	30-JUN-22	LUCY WANJIKU GICHURU	168,000.00
30011	30-JUN-22	VIRGINIA RUGURU MAINA	168,000.00
30012	30-JUN-22	NANCY CHEPKURUI KOSIBON	224,000.00
30013	30-JUN-22	AWUOR JACKLINE OGUTU	294,000.00
30014	30-JUN-22	KADIJA MOHAMMED YUSUF	168,000.00
30015	30-JUN-22	ANNE MARIA RONO	252,000.00
30016	30-JUN-22	JULIUS KIRIMI MUGAMBI	210,000.00
30017	30-JUN-22	MILLICENT NYANCHWA ORINA	98,000.00
30018	30-JUN-22	TITUS KIRAGU KISALA	98,000.00
30019	30-JUN-22	JANEROSE MUTHONI KARANJA	280,000.00
30020	30-JUN-22	WALTER JEREMIAH OGUM OSELU	336,000.00
30021	30-JUN-22	OKAL NARKISHO	168,000.00
30022	30-JUN-22	RHODAH KWAMBOKA MANASE	168,000.00
30023	30-JUN-22	NAOMI WAIRIMU KAMAU	224,000.00
30024	30-JUN-22	ANTHONY MUCHIRI MARINGA	168,000.00
30025	30-JUN-22	ROBERT BIRUNDU	168,000.00
30026	30-JUN-22	PETER WAMBUA KITOO,	168,000.00
30027	30-JUN-22	FRED MATHIAS MASINDE	196,000.00
30028	30-JUN-22	ISAIAH MUTHIORA KINYANJUI	126,000.00
30029	30-JUN-22	PATRICK MAIRURA ONDIEKI	196,000.00
30030	30-JUN-22	PATRICK MAIRURA ONDIEKI	224,000.00
30031	30-JUN-22	JULIUS KIMBIO MWAJUMWA	224,000.00
30032	30-JUN-22	EPHANTUS RUNJI GITUTO	168,000.00

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-MINISTRY OF LANDS AND PHYSICAL PLAN

Bank.: Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302817

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
30033	30-JUN-22	GEORGE MOSE OBIRI	224,000.00
30034	30-JUN-22	JOYCE KAHIHU MWIHAKI	98,000.00
30035	30-JUN-22	NICKY OMONDI OKEYO	224,000.00
30036	30-JUN-22	AUGUSTINE KHAEMBA MASINDE	252,000.00
30037	30-JUN-22	ESTHER NADUPOI OGEA	252,000.00
30038	30-JUN-22	NANCY KEMUNTO ONWONG'A	224,000.00
30039	30-JUN-22	LUCIAH GATHONI GIKERI	98,000.00
30040	30-JUN-22	SYLVIA NALIMAE NANJALA	168,000.00
30041	30-JUN-22	NAOMI NDAMBUKI MULIA	168,000.00
30042	30-JUN-22	MICHAEL KIMANZI MATI	224,000.00
30043	30-JUN-22	WYCLIFFE MUGAMBI NJUE	476,000.00
30044	30-JUN-22	ASHA ALI SAID	224,000.00
30045	30-JUN-22	DOLPHINE MAGWARE OGADA	224,000.00
30046	30-JUN-22	ZEDEKIAH NASHAN WANDIEMA	168,000.00
30047	30-JUN-22	NANCY LUKAZIBA MUNASI	98,000.00
30048	30-JUN-22	MARY ANDEYO WANYONYI	336,000.00
30049	30-JUN-22	JANE WANJIRU MACHARIA	210,000.00
30050	30-JUN-22	ROSEMARY AWINO OPONDO	224,000.00
30051	30-JUN-22	ERIC MWAROME MUNGA	168,000.00
30052	30-JUN-22	AMBROSE ODWORI OJAMBO	168,000.00
30053	30-JUN-22	JACKLINE NEKESA NABURI	224,000.00
30054	30-JUN-22	PETER OGENDI NYABERA	364,000.00
30055	30-JUN-22	JIMMY KASYOKA MUTISO	168,000.00
30056	30-JUN-22	MOSES SIMON ORONE	210,000.00
30057	30-JUN-22	MARY AWUOR OCHIENG'	168,000.00
30058	30-JUN-22	GLADYS KAJUJU ORWARU	168,000.00
30059	30-JUN-22	ROSELYNE NGESA OKICH	476,000.00
30060	30-JUN-22	HARRIET AKINYI OKELLO	168,000.00
30061	30-JUN-22	GRACE WAFULA	168,000.00
30062	30-JUN-22	ROSE OTIENO JATIAGA	364,000.00
30063	30-JUN-22	JACKSON LISAN LESILELE	168,000.00
30064	30-JUN-22	CAROLINE NGUTA KABURU	476,000.00
30065	30-JUN-22	JEPCHUMBA MERCY KORIR	224,000.00
30066	30-JUN-22	PURITY GACHERI MWAMBIA	224,000.00
30067	30-JUN-22	JACKLINE JEMATIA KIPKAPTO	224,000.00
30068	30-JUN-22	JOSEPH WANGOMBE WAHOME	19,600.00
30069	30-JUN-22	JOSEPH WANGOMBE WAHOME	19,600.00
30070	30-JUN-22	GRACE WAMAITHA WAWERU	19,600.00
30071	30-JUN-22	BRIAN KIMUTAI	42,000.00
30072	30-JUN-22	BRIAN KIMUTAI	42,000.00
30073	30-JUN-22	ANDREW KIPLAGAT MOROGO	19,600.00
30074	30-JUN-22	ANDREW KIPLAGAT MOROGO	29,600.00
30075	30-JUN-22	JOSEPH KIMANI GITAH	33,600.00
30076	30-JUN-22	JOSEPH KIMANI GITAH	33,600.00
30077	30-JUN-22	JOSPHAT KIPRONOH BORISEI	19,600.00
30078	30-JUN-22	MILCAH CHEBET KIYAI	42,000.00
30079	30-JUN-22	NICHOLAS KIPCHUMBA ROTICH	19,600.00
30080	30-JUN-22	NICHOLAS KIPCHUMBA ROTICH	19,600.00
30081	30-JUN-22	DANIELLEH CHERUTO	92,000.00
30082	30-JUN-22	DANIELLEH CHERUTO	33,600.00
30083	30-JUN-22	VICTOR ONYANGO OUNO	42,000.00
30084	30-JUN-22	VICTOR ONYANGO OUNO	42,000.00
30085	30-JUN-22	ELIAS MUTUA KINYUA	19,600.00
30086	30-JUN-22	BEVERLY MUKAMI GATIMU	300,400.00
30087	30-JUN-22	FELIX KIPRONO KEITANY	29,600.00

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-MINISTRY OF LANDS AND PHYSICAL PLAN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302817

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
30088	30-JUN-22	FELIX KIPRONO KEITANY	19,600.00
30089	30-JUN-22	JEPCHUMBA MERCY KORIR	201,600.00
30090	30-JUN-22	R H DEVANI LIMITED	5,000,000.00
30091	30-JUN-22	COMMISSIONER OF VAT	8,620.70
30092	30-JUN-22	GLACIER EAST AFRICA LIMITED	491,379.30
30093	30-JUN-22	GLACIER EAST AFRICA LIMITED	491,379.30
30094	30-JUN-22	COMMISSIONER OF VAT	8,620.70
30095	30-JUN-22	COMMISSIONER OF VAT	8,620.70
30096	30-JUN-22	GLACIER EAST AFRICA LIMITED	491,379.30
30097	30-JUN-22	VIRGINIA RUGURU MAINA	201,600.00
30098	30-JUN-22	AWUOR JACKLINE OGUTU	201,600.00
30099	30-JUN-22	RICHARD KARASI OBWOGE	117,600.00
30100	30-JUN-22	JANE WANJIRU MBURU	266,000.00
30101	30-JUN-22	RHODAH KWAMBOKA MANASE	201,600.00
30102	30-JUN-22	NAOMI WAIRIMU KAMAU	212,800.00
30103	30-JUN-22	ROBERT BIRUNDU	201,600.00
30104	30-JUN-22	HARRIET AKINYI OKELLO	212,800.00
30105	30-JUN-22	CAROLINE NGUTA KABURU	201,600.00
30106	30-JUN-22	JEPCHUMBA MERCY KORIR	201,600.00
30107	30-JUN-22	PURITY GACHERI MWAMBIA	201,600.00
30108	30-JUN-22	JACKLINE JEMATIA KIPKAPTO	201,600.00
30109	30-JUN-22	ZENAH CHERUTOH	212,800.00
30110	30-JUN-22	KADIJA MOHAMMED YUSUF	201,600.00
30111	30-JUN-22	JULIUS KIRIMI MUGAMBI	266,000.00
30112	30-JUN-22	MILLICENT NYANCHWA ORINA	212,800.00
30113	30-JUN-22	TITUS KIRAGU KISALA	123,200.00
30114	30-JUN-22	COLLINS KENN OKOTH ODHIAMBO	201,600.00
30115	30-JUN-22	WALTER JEREMIAH OGUM OSELU	319,200.00
30116	30-JUN-22	GLADYS KAJUJU ORWARU	212,800.00
30117	30-JUN-22	ROSELYNE NGESA OKICH	212,800.00
30118	30-JUN-22	CAROLINE GACHERI MUCHENA	201,600.00
30119	30-JUN-22	LUCY WANJIKU GICHURU	436,800.00
30120	30-JUN-22	NANCY CHEPKURUI KOSIBON	201,600.00
30121	30-JUN-22	PETER WAMBUA KITOO,	436,800.00
30122	30-JUN-22	MARGARET ALOO OBUNGA	212,800.00
30123	30-JUN-22	ROSE CHEPNGETICH	201,600.00
30124	30-JUN-22	PATRICK MAIRURA ONDIEKI	212,800.00
30125	30-JUN-22	JULIUS KIMBIO MWAJUMWA	212,800.00
30126	30-JUN-22	MARY CHERONO	201,600.00
30127	30-JUN-22	ZIPPORAH WANGECHI WATHOBIO	201,600.00
30128	30-JUN-22	GEORGE MOSE OBIRI	212,800.00
30129	30-JUN-22	NICKY OMONDI OKEYO	459,200.00
30130	30-JUN-22	JANE NABUKANDA MAMULI	212,800.00
30131	30-JUN-22	NANCY KEMUNTO ONWONG'A	212,800.00
30132	30-JUN-22	LUCIAH GATHONI GIKERI	201,600.00
30133	30-JUN-22	VERONICAH WACHERA KAMAU	201,600.00
30134	30-JUN-22	PHILIP KUNTE LEYIAN	201,600.00
30135	30-JUN-22	ROSE APIYO OMOLO	436,800.00
30136	30-JUN-22	SYLVIA NALIMAE NANJALA	459,200.00
30137	30-JUN-22	EVERLYNE NASAMBU KONG'ANI	201,600.00
30138	30-JUN-22	RACHAEL NJERI MUGO	212,800.00
30139	30-JUN-22	MICHAEL KIMANZI MATI	201,600.00
30140	30-JUN-22	WYCLIFFE MUGAMBI NJUE	201,600.00
30141	30-JUN-22	ASHA ALI SAID	201,600.00
30142	30-JUN-22	ZEDEKIAH NASHAN WANDIEMA	201,600.00

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-MINISTRY OF LANDS AND PHYSICAL PLAN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302817

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
30143	30-JUN-22	NANCY LUKAZIBA MUNASI	123,200.00
30144	30-JUN-22	MARY ANDEYO WANYONYI	319,200.00
30145	30-JUN-22	DOLPHINE MAGWARE OGADA	201,600.00
30146	30-JUN-22	MARY WANJIRU NJUNG'E	436,800.00
30147	30-JUN-22	ROSEMARY AWINO OPONDO	201,600.00
30148	30-JUN-22	HELLEN WANJIRU MURUGAMI	201,600.00
30149	30-JUN-22	HAMENJILD OJIAMBO IMERA	201,600.00
30150	30-JUN-22	JACKLINE NEKESA NABURI	212,800.00
30151	30-JUN-22	PETER OGENDI NYABERA	459,200.00
30152	30-JUN-22	JIMMY KASYOKA MUTISO	201,600.00
30153	30-JUN-22	MOSES SIMON ORONE	266,000.00
30154	30-JUN-22	MARY AWUOR OCHIENG'	201,600.00
30155	30-JUN-22	CAROLINE WANJIRU JOMO	212,800.00
30156	30-JUN-22	ROSE OTIENO JATIAGA	201,600.00
30157	30-JUN-22	ATRIKAM TECHNOLOGIES	2,232,827.60
30158	30-JUN-22	COMMISSIONER OF VAT	39,172.40
30159	30-JUN-22	MOHAMED ABDI ALI YARE	142,100.00
30160	30-JUN-22	SUSAN SAWE CHEBET	24,000.00
30161	30-JUN-22	ROSE MIDEVA MUGITA	48,000.00
30162	30-JUN-22	JANE OMOLLO ATIENO	24,000.00
30163	30-JUN-22	PAUL KIIRU MWANGI	48,000.00
30164	30-JUN-22	EDWARD KIPTOO KOSGEI	48,000.00
30165	30-JUN-22	JOHN WAMBUA MUNYAMBU	12,000.00
30166	30-JUN-22	JANE NYAKIO ITOTIA	24,000.00
30167	30-JUN-22	COMMISSIONER OF VAT	15,420.70
30168	30-JUN-22	COMMISSIONER OF VAT	15,420.70
30169	30-JUN-22	COMMISSIONER OF VAT	15,420.70
30170	30-JUN-22	COMMISSIONER OF VAT	15,420.70
30171	30-JUN-22	COMMISSIONER OF VAT	15,420.70
30172	30-JUN-22	Kleen Homes Security Services Limited	878,979.30
30173	30-JUN-22	Kleen Homes Security Services Limited	878,979.30
30174	30-JUN-22	Kleen Homes Security Services Limited	878,979.30
30175	30-JUN-22	Kleen Homes Security Services Limited	878,979.30
30176	30-JUN-22	Kleen Homes Security Services Limited	878,979.30
30177	30-JUN-22	COMMISSIONER OF VAT	292,263.85
30178	30-JUN-22	COMMISSIONER OF VAT	292,263.85
30179	30-JUN-22	SAFARICOM LIMITED	16,659,040.15
30180	30-JUN-22	SAFARICOM LIMITED	16,659,040.15
30181	30-JUN-22	GUUMBA CONTRACTORS LIMITED	4,608,706.65
30182	30-JUN-22	PRINCIPAL SECRETARY MINISTRY OF LANDS AND PHYSICAL PLANNING	540,446.80
30183	30-JUN-22	COMMISSIONER OF INCOME TAX	162,134.05
30184	30-JUN-22	COMMISSIONER OF VAT	93,180.50
30185	30-JUN-22	COMMISSIONER OF VAT	114,137.95
30186	30-JUN-22	PECAR INVESTMENTs	6,505,862.05
30187	30-JUN-22	COMMISSIONER OF VAT	65,431.05
30188	30-JUN-22	Sohn and Sol Technologies	3,729,568.95
30189	30-JUN-22	COMMISSIONER OF VAT	39,298.30
30190	30-JUN-22	royal gardens g ltd	2,240,001.70
30191	30-JUN-22	COMMISSIONER OF VAT	21,000.00
30192	30-JUN-22	WESTWOOD HOTEL LTD	1,197,000.00
30193	30-JUN-22	COMMISSIONER OF VAT	15,517.25
30194	30-JUN-22	BLACKBURN CLEANING SERVICES LIMITED	884,482.75
30195	30-JUN-22	THE COPY CAT LIMITED	726,567.20
30196	30-JUN-22	COMMISSIONER OF VAT	12,746.80

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-MINISTRY OF LANDS AND PHYSICAL PLAN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302817

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
30197	30-JUN-22	COMMISSIONER OF VAT	95,151.80
30198	30-JUN-22	TRUE SERVICES INVESTMENTS	5,423,652.20
30199	30-JUN-22	THE STANDARD GROUP LIMITED	3,075,876.25
30200	30-JUN-22	COMMISSIONER OF VAT	53,962.75
30201	30-JUN-22	COMMISSIONER OF VAT	14,655.15
30202	30-JUN-22	COMMISSIONER OF VAT	17,586.20
30203	30-JUN-22	NICKMART TRADING AGENCIES	835,344.85
30204	30-JUN-22	NICKMART TRADING AGENCIES	1,002,413.80
30205	30-JUN-22	COMMISSIONER OF VAT	27,571.90
30206	30-JUN-22	Forever Euphoria Limited	1,571,598.10
30207	30-JUN-22	COMMISSIONER OF VAT	4,788.80
30208	30-JUN-22	CHARES VENTURES	272,961.60
30209	30-JUN-22	COMMISSIONER OF VAT	3,836.20
30210	30-JUN-22	FAIRRATE TYRES AND AUTO MART LIMITED	218,663.80
30211	30-JUN-22	KENYA BANKERS SACCO SOCIETY LTD	173,508.00
30212	30-JUN-22	COMMISSIONER OF VAT	3,044.00
30213	30-JUN-22	AGRICULTURAL SETTLEMENT FUND	100,000,000.00
30214	30-JUN-22	GEOFFREY MOFFAT MOGOI	25,400.00
30215	30-JUN-22	COMMISSIONER OF VAT	33,379.85
30216	30-JUN-22	Letrum Agency	1,902,652.15
30217	30-JUN-22	COMMISSIONER OF VAT	41,986.75
30218	30-JUN-22	NEDATA TRAVEL AGENCIES	2,393,244.25
30219	30-JUN-22	AWUOR JACKLINE OGUTU	924,000.00
30220	30-JUN-22	JULIUS KIMBIO MWAJUMWA	868,000.00
30221	30-JUN-22	SYLVIA NALIMAE NANJALA	904,400.00
30222	30-JUN-22	MARY CHERONO	907,200.00
30223	30-JUN-22	ELIZABETH NELIMA WEKESA	67,000.00
30224	30-JUN-22	LUCIAH GATHONI GIKERI	968,800.00
30225	30-JUN-22	JOHN CHRISTOPHER ORUCHO	25,200.00
30226	30-JUN-22	JOHN CHRISTOPHER ORUCHO	14,700.00
30227	30-JUN-22	RICHARD BUNDI MOCHAMA	56,000.00
30228	30-JUN-22	JANEROSE MUTHONI KARANJA	67,200.00
30229	30-JUN-22	ROSE OTIENO JATIAGA	938,000.00
30230	30-JUN-22	PURITY WANJIRU MWANGI	56,000.00
30231	30-JUN-22	HEZEKIEL WLFRED MUCHAE KABUE	44,800.00
30232	30-JUN-22	ARTHUR KANYANJUA MBATIA	44,800.00
30233	30-JUN-22	JAMES MUTUGI NYAGA	44,800.00
30234	30-JUN-22	JOHN WAINAINA NJOGU	67,200.00
30235	30-JUN-22	ELLY OGOLA OMONDI	25,200.00
30236	30-JUN-22	MFI DOCUMENT SOLUTIONS LIMITED	1,534,715.65
30237	30-JUN-22	COMMISSIONER OF VAT	26,924.85
30238	30-JUN-22	COMMISSIONER OF VAT	43,965.50
30239	30-JUN-22	MICROSCAN TECHNOLOGIES LIMITED	2,506,034.50
30240	30-JUN-22	COMMISSIONER OF VAT	97,965.50
30241	30-JUN-22	MARICOM MERCHANDIZERS (K)	5,584,034.50
30244	30-JUN-22	NAOMI WAIRIMU KAMAU	938,000.00
30245	30-JUN-22	COMMISSIONER OF VAT	20,000.00
30246	30-JUN-22	BLACKBURN CLEANING SERVICES LIMITED	1,140,000.00
30247	30-JUN-22	GESIRIN INVESTMENTS limited	867,431.90
30248	30-JUN-22	COMMISSIONER OF VAT	15,218.10
30249	30-JUN-22	COMMISSIONER OF VAT	28,189.65
30250	30-JUN-22	TRANS SAPLA LIMITED	1,606,810.35
30251	30-JUN-22	FREDRICK MURIITHI KARIMI	210,000.00
30252	30-JUN-22	PRINCIPAL SECRETARY MINISTRY OF LANDS AND PHYSICAL PLANNING	319,266.20

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEV-MINISTRY OF LANDS AND PHYSICAL PLAN

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302817

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
30253	30-JUN-22	COMMISSIONER OF INCOME TAX	95,779.85
30254	30-JUN-22	COMMISSIONER OF VAT	55,045.90
30255	30-JUN-22	DECORA ENTERPRISE LIMITED	2,722,570.05
30256	30-JUN-22	R H DEVANI LIMITED	18,000,000.00
30257	30-JUN-22	COMMISSIONER OF VAT	7,055.15
30258	30-JUN-22	CERDOUR ENTERPRISES	402,144.85
30259	30-JUN-22	COMMISSIONER OF VAT	90,189.65
30260	30-JUN-22	PAMPIRE HYPER SOLUTIONS	5,140,810.35
30261	30-JUN-22	COMMISSIONER OF VAT	99,310.35
30262	30-JUN-22	VINEYARD HYPER SOLUTIONS	5,660,689.65
Total :			318,527,710.90
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
FT22187Z5BWZ	30-JUN-22		220,700,941.50
FT22188R1LX1	30-JUN-22		41,054.65
Total :			220,741,996.15

REPUBLIC OF KENYA
BANK RECONCILIATION

ANNEX 6 (ii)(c)

From Date : 01-JUL-21 To : 30-JUN-22

DEP-MIN OF LANDS AND PHYSICAL PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302828

Balance as per bank certificate

224,507,293.05

Less --

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

84,000.00

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

Add --

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

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

1,005,125.50

Bank Balance as per Cash Book

225,428,418.55

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-21 To : 30-JUN-22

DEP-MIN OF LANDS AND PHYSICAL PLANNING

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302828

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
30001059	30-JUN-22	COOPERATIVE BANK OF KENYA	22,000.00
30001060	30-JUN-22	NATIONAL BANK OF KENYA LIMITED - HEAD OFFICE	20,000.00
30001061	30-JUN-22	EQUITY BANK LIMITED	10,000.00
30001062	30-JUN-22	FAMILY BANK LIMITED	12,000.00
30001063	30-JUN-22	KENYA COMMERCIAL BANK LIMITED	10,000.00
30001064	30-JUN-22	DIAMOND TRUST BANK KENYA LIMITED	10,000.00
Total :			84,000.00
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
FT22185RB9JV	30-JUN-22		145,412.50
FT2218832SYP	30-JUN-22		540,446.80
FT22189G8WNC	30-JUN-22		319,266.20
Total :			1,005,125.50

ANNEX 6(iii)



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,181,191,274.65	6,095,932,079.85
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	21,455,200.00	4,556,000.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		5,202,646,474.65	6,100,488,079.85
PAYMENTS			
Compensation of Employees	12	2,578,499,785.10	2,386,428,599.20
Use of goods and Services	13	951,340,931.55	1,691,360,687.65
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	450,000,000.00	710,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	1,213,085,275.20	1,261,353,014.95
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		5,192,925,991.85	6,049,142,301.80
SURPLUS/DEFICIT		9,720,482.80	51,345,778.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 6 (iv)



Statement of Financial Position

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	232,395,139.35	281,866,932.25
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		232,395,139.35	281,866,932.25
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	2,753,762.00	2,992,445.75
TOTAL FINANCIAL ASSETS		235,148,901.35	284,859,378.00
Financial Liabilities			
Accounts Payables - Deposits	24	225,428,418.60	232,790,382.45
NET FINANCIAL ASSETS		9,720,482.75	52,068,995.55
REPRESENTED BY			
Fund Balance b/fwd	25	52,068,995.55	21,146,097.55
Prior Year Adjustment	26	(52,068,995.60)	(20,422,880.05)
Surplus/Deficit for the Year		9,720,482.80	51,345,778.05
NET FINANCIAL POSITION		9,720,482.75	52,068,995.55

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEXT 6(v)



STATEMENT OF CASH FLOW

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	5,181,191,274.65	6,095,932,079.85
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	2,578,499,785.10	2,386,428,599.20
Use of goods and Services	13	951,340,931.55	1,691,360,687.65
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	450,000,000.00	710,000,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(7,123,280.10)	9,956,890.55
Prior year adjustments		(52,068,995.60)	(20,422,880.05)
Net Cash From Operating Activities	A	1,142,158,282.30	1,297,676,803.50
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	21,455,200.00	4,556,000.00
Acquisition of Assets	18	1,213,085,275.20	1,261,353,014.95
Net Cash Flow From Investing Activities	B	(1,191,630,075.20)	(1,256,797,014.95)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(49,471,792.90)	40,879,788.55
Cash and Cash Equivalent at BEGINNING of The Year		281,866,932.25	240,987,143.70
Cash and Cash Equivalent at END of The Year	22A+22B	232,395,139.35	281,866,932.25

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

ANNEX 6 (vi)

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	624,271,511.70	666,151,500.35
Exchequer Releases/ Provisioning Account for Q2	9910201	1,670,987,879.15	1,752,484,871.65
Exchequer Releases/ Provisioning Account for Q3	9910201	1,335,874,766.35	1,131,675,831.75
Exchequer Releases/ Provisioning Account for Q4	9910201	1,550,057,117.45	2,545,619,876.10
TOTAL		5,181,191,274.65	6,095,932,079.85

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	15,104,000.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	6,351,200.00	4,556,000.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		21,455,200.00	4,556,000.00

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	1,644,989,579.95	1,516,300,757.00
Basic Wages - Temporary Employees	2110200	108,385,583.70	97,449,000.00
Personal Allowances paid as part of Salary	2110300	825,124,621.45	772,678,842.20
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		2,578,499,785.10	2,386,428,599.20

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	58,878,336.85	58,443,578.55
Communication, Supplies and Services	2210200	5,759,265.00	3,162,692.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	54,650,267.85	8,807,069.00
Foreign Travel and Subsistence, and other transportation costs	2210400	3,213,735.00	352,354.00
Printing , Advertising and Information Supplies and Services	2210500	720,240.00	203,938.00
Rentals of Produced Assets	2210600	160,674,211.15	134,965,160.60
Training Expenses	2210700	5,082,614.00	2,247,971.00
Hospitality Supplies and Servi	2210800	85,590,770.00	75,048,214.75
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	278,942,940.20	900,412,653.10
Office and General Supplies and Services	2211100	5,816,070.60	4,866,903.00
Fuel Oil and Lubricants	2211200	13,391,732.00	7,032,825.00
Other Operating Expenses	2211300	254,659,383.95	476,661,480.25
Routine Maintenance - Vehicles	2220100	10,260,411.90	6,253,698.00
Routine Maintenance - Other Assets	2220200	13,700,953.05	12,902,150.40
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		951,340,931.55	1,691,360,687.65

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	450,000,000.00	710,000,000.00
TOTAL		450,000,000.00	710,000,000.00

16 Other Grants and Transfers

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

17 Social Security Benefits

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

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	12,088,962.00	97,395,974.15
Refurbishment of Buildings	3110300	5,036,160.80	17,209,675.50
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	12,808,511.00	53,226,032.50
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	14,546,680.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	5,988,387.15	21,251,568.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	12,909,700.00	43,130,007.90
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	90,000.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	949,706,874.25	879,049,756.90
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	200,000,000.00	150,000,000.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		1,213,085,275.20	1,261,353,014.95

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	6,911,997.65	106,362.05
Development Bank Accounts	6540000	54,723.15	48,970,187.80
Deposit Bank Account	6550000	225,428,418.55	232,790,382.40
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		232,395,139.35	281,866,932.25

22B Cash Balances

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

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0.00	9,417.55
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	93,800.00

Item Description	Item Code	Current Period	Previous Period
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	2,753,762.00	2,889,228.20
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		2,753,762.00	2,992,445.75

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	225,428,418.55	232,790,382.40
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.05	0.05
Other Liabilities	7320000	0.00	0.00
TOTAL		225,428,418.60	232,790,382.45

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	281,866,932.25	240,987,143.70
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	2,992,445.75	21,140,855.05
Opening Balance - Deposits	24	(232,790,382.45)	(240,981,901.20)
TOTAL		52,068,995.55	21,146,097.55

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	52,068,995.60	20,422,880.05
County Transfers	9910300	0.00	0.00
TOTAL		52,068,995.60	20,422,880.10



Statement of Budget Execution - Recurrent Expenditure

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	3,141,123,103.00	(3,141,123,103.00)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	9,000,000.00	0.00	20,000,000.00	29,000,000.00	21,455,200.00	7,544,800.00	73.98%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		9,000,000.00	0.00	20,000,000.00	29,000,000.00	3,162,578,303.00	(3,133,578,303.00)	10905.44%
PAYMENTS								
Compensation of Employees	12	2,490,200,000.00	0.00	89,200,000.00	2,579,400,000.00	2,578,499,785.10	900,214.90	99.97%
Use of goods and Services	13	532,760,000.00	0.00	21,950,000.00	554,710,000.00	544,906,191.10	9,803,808.90	98.23%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	22,013,103.00	0.00	14,000,000.00	36,013,103.00	29,506,567.15	6,506,535.85	81.93%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		3,044,973,103.00	0.00	125,150,000.00	3,170,123,103.00	3,152,912,543.35	17,210,559.65	99.46%



Statment of Budget Execution - Development Expenditure

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL 21 To JUN 22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,040,068,171.65	(2,040,068,171.65)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	2,040,068,171.65	(2,040,068,171.65)	0.00%
Total								
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	749,800,000.00	0.00	(204,000,000.00)	545,800,000.00	406,434,740.45	139,365,259.55	74.47%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	450,000,000.00	0.00	0.00	450,000,000.00	450,000,000.00	0.00	100.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,231,348,393.00	0.00	63,832,194.00	1,295,180,587.00	1,183,578,708.05	111,601,878.95	91.38%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,431,148,393.00	0.00	(140,167,806.00)	2,290,980,587.00	2,040,013,448.50	250,967,138.50	89.05%



Statement of Budget Execution
Entity: 1112 Ministry of Lands and Physical Planning
Current Period: JUL-21 To JUN-22

ANNEX 6 (vii)(c)

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
1	Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	Exchequer releases	0.00	0.00	0.00	0.00	5,181,191,274.65	(5,181,191,274.65)	0.00%
5	Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	Proceeds from Sales of Assets	9,000,000.00	0.00	20,000,000.00	29,000,000.00	21,455,200.00	7,544,800.00	73.98%
9	Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		9,000,000.00	0.00	20,000,000.00	29,000,000.00	5,202,646,474.65	(5,173,646,474.65)	17940.16%
PAYMENTS								
12	Compensation of Employees	2,490,200,000.00	0.00	89,200,000.00	2,579,400,000.00	2,578,499,785.10	900,214.90	99.97%
13	Use of goods and Services	1,282,560,000.00	0.00	(182,050,000.00)	1,100,510,000.00	951,340,931.55	149,169,068.45	86.45%
14	Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	Transfers to Other Government Units	450,000,000.00	0.00	0.00	450,000,000.00	450,000,000.00	0.00	100.00%
16	Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	Social Security Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	Acquisition of Assets	1,253,361,496.00	0.00	77,832,194.00	1,331,193,690.00	1,213,085,275.20	118,108,414.80	91.13%
19	Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	Other payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		5,476,121,496.00	0.00	(15,017,806.00)	5,461,103,690.00	5,192,925,991.85	268,177,698.15	95.09%

Compare With: JUL-20 To JUN-21

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

Date: _____

Date: _____

Date: _____

ANNEX 6 (ix)



Budget Execution by Programme and Economic Classification

Entity: 1112-Ministry of Lands and Physical Planning

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0101000000		Land Policy and Planning	5,461,103,690.00	5,192,925,991.85	268,177,698.15
	2110000	Wages and Salary Contributions	2,579,400,000.00	2,578,499,785.10	900,214.90
	2210000	Goods and Services	1,071,927,084.00	927,379,566.60	144,547,517.40
	2220000	Routine Maintenance	28,582,916.00	23,961,364.95	4,621,551.05
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	450,000,000.00	450,000,000.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	1,131,193,690.00	1,013,085,275.20	118,108,414.80
	3130000	Acquisition of Land and Intangible Assets	200,000,000.00	200,000,000.00	0.00
		Grand Total	5,461,103,690.00	5,192,925,991.85	268,177,698.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 6 (x)



Budget Execution by Heads and Programmes

Entity: 1112-Ministry of Lands and Physical Planning

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1111000100		Head Quarters administrative Services	0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000100			702,761,786.00	696,405,044.00	6,356,742.00
	0101000000	Land Policy and Planning	702,761,786.00	696,405,044.00	6,356,742.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1112000200			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000300			8,085,156.00	8,084,098.70	1,057.30
	0101000000	Land Policy and Planning	8,085,156.00	8,084,098.70	1,057.30
1112000400			419,975,941.00	419,792,226.70	183,714.30
	0101000000	Land Policy and Planning	419,975,941.00	419,792,226.70	183,714.30
1112000500			738,028,278.00	737,253,914.20	774,363.80
	0101000000	Land Policy and Planning	738,028,278.00	737,253,914.20	774,363.80
1112000600			132,355,669.00	124,683,733.25	7,671,935.75
	0101000000	Land Policy and Planning	132,355,669.00	124,683,733.25	7,671,935.75
1112000700			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000800			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000900			229,187,056.00	226,997,582.00	2,189,474.00
	0101000000	Land Policy and Planning	229,187,056.00	226,997,582.00	2,189,474.00
1112001000			831,797,105.00	831,778,484.10	18,620.90
	0101000000	Land Policy and Planning	831,797,105.00	831,778,484.10	18,620.90
1112001100			107,932,112.00	107,917,460.40	14,651.60
	0101000000	Land Policy and Planning	107,932,112.00	107,917,460.40	14,651.60
1112100100			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112100200			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112100300		Processing and Registration of Title deeds	895,000,000.00	790,449,805.10	104,550,194.90
	0101000000	Land Policy and Planning	895,000,000.00	790,449,805.10	104,550,194.90
1112100400			73,000,000.00	24,014,823.00	48,985,177.00
	0101000000	Land Policy and Planning	73,000,000.00	24,014,823.00	48,985,177.00
1112100500			10,000,000.00	5,036,160.80	4,963,839.20
	0101000000	Land Policy and Planning	10,000,000.00	5,036,160.80	4,963,839.20
1112100600		Digitization of Land registries	730,300,000.00	679,348,428.40	50,951,571.60
	0101000000	Land Policy and Planning	730,300,000.00	679,348,428.40	50,951,571.60
1112100700			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112100800			15,448,393.00	9,315,879.30	6,132,513.70
	0101000000	Land Policy and Planning	15,448,393.00	9,315,879.30	6,132,513.70
1112100900			25,000,000.00	0.00	25,000,000.00
	0101000000	Land Policy and Planning	25,000,000.00	0.00	25,000,000.00
1112101000			120,000,000.00	119,930,403.90	69,596.10
	0101000000	Land Policy and Planning	120,000,000.00	119,930,403.90	69,596.10
1112101100			270,000,000.00	269,999,280.00	720.00
	0101000000	Land Policy and Planning	270,000,000.00	269,999,280.00	720.00
1112101200		National Land Value Index	112,232,194.00	112,232,194.00	0.00
	0101000000	Land Policy and Planning	112,232,194.00	112,232,194.00	0.00
1112101300		Geo Referencing of Land Parcels	40,000,000.00	29,686,474.00	10,313,526.00
	0101000000	Land Policy and Planning	40,000,000.00	29,686,474.00	10,313,526.00
1112101400		Development of Hydrographic Database	0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
3119000100		Lands	0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
Grand Total			5,461,103,690.00	5,192,925,991.85	268,177,698.15

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

Prepared By: _____

Date: _____


Budget Execution By Programmes and Sub-Programmes

Entity: 1112-Ministry of Lands and Physical Planning

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0101000000		Land Policy and Planning	5,461,103,690.00	5,192,925,991.85	268,177,698.15
	0101010000	Development Planning and Land Reforms	1,607,346,942.00	1,496,438,947.80	110,907,994.20
	0101020000	Land Information Management	1,865,261,411.00	1,760,327,550.70	104,933,860.30
	0101030000	Land Survey	950,832,340.00	900,940,000.75	49,892,339.25
	0101040000	Land Use	347,687,056.00	345,427,985.90	2,259,070.10
	0101050000	Land Settlement	689,975,941.00	689,791,506.70	184,434.30
		Grand Total	5,461,103,690.00	5,192,925,991.85	268,177,698.15

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

APPENDIX 1



NATIONAL INTELLIGENCE SERVICE

Telegrams: "SECINTEL"

Telephone: (254-20)
3299000/2930000/2225901

Fax: (254-20) 8566245

THE DIRECTOR GENERAL,
P.O. BOX 30091-00100,
NAIROBI.

ADM/NIS/POL.F 50/4/18/2 Vol.8 (1)

14th July, 2022

The Principal Secretary,
Ministry of Lands and Physical Planning,
Ardhi House,
1st Ngong Avenue ,Off Ngong Rd,
P.O. Box 30450-00100,
Nairobi, Kenya.

Attn: Head of Accounting Unit

**RE: CONFIRMATION OF FUNDS RECEIVED BY NATIONAL INTELLIGENCE
SERVICE (NIS) FOR THE FY 2021/2022**

This is to confirm that funds amounting to **Kes 450,000,000.00 (Kenya Shillings Four Hundred and Fifty Million Only)** were received from the **Ministry of Lands and Physical Planning** as at **30th June 2022**.

NYAMASYO NDOLA, MBS, OGW
FOR: DIRECTOR GENERAL

Encl: Summary of Disbursement.

Copy to: Auditor General



Confirmation of amounts received by National Intelligence Service(NIS) as at 30 th June 2022						
		Amounts Disbursed by the Ministry of Lands and Physical Planning as at 30 th June 2022			Amount Disbursed to National Intelligence Service(NIS) as at 30 th June 2022 (KShs) (E)	
Reference Number	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)	Difference s (KShs) (F)=(D-E)
FT21329K2R1B	25/11/2021	-	-	450,000,000	450,000,000	-
Total		-	-	450,000,000	450,000,000	-

I confirm that the amounts shown above are correct as of the date indicated.


 Nyamiso Ndola, MBS, OGW
 Head of Accounting Unit

Signature: 
 Name: CPA FA Mary A Cweryonyi
 Head of Accounting Unit,
 Ministry of Lands and Physical Planning
 Date: _____

Date: 14/7/2022

REPUBLIC OF KENYA

APPENDIX II: (a)

Date 30/6/2022

RECURRENT

Report of the Board of Survey on the Cash and Bank Balances MOLPP HQs as at the close of business 30th June, 2022.

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

Linda Kitavi - CHAIRPERSON

Jackline Kipkatoo - SECRETARY

Nicky Omondi - MEMBER

assembled at the office of Cash Office.....(time) on the 11.00 am....., and the following cash was produced :-

Notes	..	..	..	..Nil.	..	..	Sh.
Silver	..	..	..	..Nil	..	..	Sh.
Copper	..	..	..	..Nil.	..	..	Sh.
Cheques (as per details on reverse)				Nil	..	..	Sh.

It was observed that cheques amounting to Sh. Nil cts. -

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the...30th June, 2022.....

Cash on hand	..	..	..	NIL..	..	Sh.	<u>Nil</u>
Bank Balance	..	..	..	..	..	Sh.	<u>6,911,997.65</u>
							<u>6,911,997.65</u>

The Bank Certificate of Balance showed a sum of Sh...109,338,710.05.....

.....Cts(Sh.,.....Cts.....)

standing to the credit of the account on 30th June, 2022.

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

Walter LINDA KITAVI

Chairman.

DATE 01/07/2022

SECRETARY

MEMBER

JACKLINE KIPKATOO

Nicky Omondi

**BANKI
KUU YA
KENYA**



**CENTRAL
BANK OF
KENYA**

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

July 14, 2022

CERTIFICATE OF BALANCES

Customer.:
Balance
Date:

MIN OF LANDS AND
131176 PHYSICAL PLANNING

30-Jun-22

Account No	Account Name	Currency	Balance
1000302798	REC-MIN OF LANDS AND PHYSICAL PLANN	KES	109,388,710.05
1000302817	DEV-MIN OF LANDS AND PHYSICAL PLANN	KES	97,840,437.90
1000302828	DEP-MIN OF LANDS AND PHYSICAL PLANN	KES	224,507,293.05
1000302844	CBK165-MIN OF LANDS AND PHYS PLAN	KES	0.00
1000323922	MIN OF LANDS PHYSICAL PLAN. REV COL	KES	0.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date 30/6/2022

DEVELOPMENT

Report of the Board of Survey on the Cash and Bank Balances MOLPP HQs as at the close of business 30th June, 2022.

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

Linda Kitavi - CHAIRPERSON
Jackline Kipkatoo - SECRETARY
Nicky Omondi - MEMBER

assembled at the office of Cash Office.....(time) on the 11.00 am
, and the following cash was produced :-

Notes	..	..	..	..	..	Sh.
Silver	..	..	..	..	..	Sh.
Copper	..	..	..	..	..	Sh.
Cheques (as per details on reverse)				Nil	..	Sh.

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

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

The Cash Book reflected the following balances as at the close of business on the.....30th June, 2022...

Cash on hand	..	..	..	..	..	Sh.
Bank Balance	..	..	..	..	..	Sh.
						<u>54,723.15</u>
						<u>54,723.15</u>

The Bank Certificate of Balance showed a sum of Sh...97,840,437.90.....

.....Cts (Sh. Cts.)

standing to the credit of the account on 30th June, 2022.

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

Linda Kitavi
 Chairperson.

DATE 01/07/2022 SECRETARY

Jackline Kipkatoo

MEMBER

Nicky Omondi

BANKI
KUUYA
KENYA



CENTRAL
BANK OF
KENYA

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

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

131176 MIN OF LANDS AND
PHYSICAL PLANNING

30-Jun-22

Account No	Account Name	Currency	Balance
1000302798	REC-MIN OF LANDS AND PHYSICAL PLANN	KES	109,388,710.05
1000302817	DEV-MIN OF LANDS AND PHYSICAL PLANN	KES	97,840,437.90
1000302828	DEP-MIN OF LANDS AND PHYSICAL PLANN	KES	224,507,293.05
1000302844	CBK165-MIN OF LANDS AND PHYS PLAN	KES	0.00
1000323922	MIN OF LANDS PHYSICAL PLAN. REV COL	KES	0.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

DEPOSITDate 30/6/2022

Report of the Board of Survey on the Cash and Bank Balances MOLPP HQs as at the close of business 30th June, 2022.

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

Linda Kitavi - CHAIRPERSON
Jackline Kipkatoo - SECRETARY
Nicky Omondi - MEMBER

assembled at the office of Cash Office.....(time) on the 11.00 am.....
, and the following cash was produced :-

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

It was observed that cheques amounting to Sh. NIL cts.

had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2022

Cash on hand	..	..	..	..	..	Sh. <u>Nil</u>
Bank Balance	..	..	..	..	..	Sh. <u>225,488,418.55</u>
						<u>225,448,418.55</u>

The Bank Certificate of Balance showed a sum of Sh. 224,507,293.05.....

.....Cts (Sh. Cts.)

standing to the credit of the account on 30th June, 2022.

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

Linda Kitavi LINDA KITAVI

Chairperson.

DATE 01/07/2022

SECRETARY

Jackline Kipkatoo
 JACKLINE
 KIPKATOO

MEMBER

Nicky Omondi
 Nicky Omondi



**BANKI
KUU YA
KENYA**



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

July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

MIN OF LANDS AND
131176 PHYSICAL PLANNING

30-Jun-22

Account No	Account Name	Currency	Balance
1000302798	REC-MIN OF LANDS AND PHYSICAL PLANN	KES	109,388,710.05
1000302817	DEV-MIN OF LANDS AND PHYSICAL PLANN	KES	97,840,437.90
1000302828	DEP-MIN OF LANDS AND PHYSICAL PLANN	KES	224,507,293.05
1000302844	CBK165-MIN OF LANDS AND PHYS PLAN	KES	0.00
1000323922	MIN OF LANDS PHYSICAL PLAN. REV COL	KES	0.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

