

REPUBLIC OF KENYA

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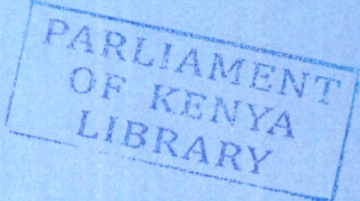


*By the LOMP, Hon
Duala, MP on 6/6/2018
at the Table*



OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL LAND COMMISSION

FOR THE YEAR ENDED
30 JUNE 2017



NATIONAL LAND COMMISSION

NATIONAL LAND COMMISSION

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2017

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

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2017

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I. KEY COMMISSION INFORMATION AND MANAGEMENT

(a) Background information

The National Land Commission (NLC) is an Independent Constitutional Commission established under Article 67 of the Constitution of Kenya, 2010. It was operationalized through Acts of Parliament that gave effect to Article 67 of the Constitution, namely; the National Land Commission Act, 2012; the Land Act, 2012 and the Land Registration Act, 2012, to carry out its mandate as outlined both in the Constitution and in the aforementioned legislations. The Commission is not subject to direction or control by any person or authority; it is subject only to the Constitution and the law as stated in Article 249 (2) of the Constitution of Kenya. The Commission commenced its operations on 27 February 2013 when the Chairman and Commissioners were sworn in by the Chief Justice.

(b) Key Management

NLC's day-to-day management is under the following key organs:

- Nine (9) Commissioners comprising of the Chairman and eight (8) Commissioners. The Commissioners are engaged on a full time basis.
- The Secretariat is headed by the Secretary/Chief Executive Officer supported by Ten (10) Directors.
- Forty seven (47) County Coordination Offices headed by the County Coordinators as stipulated in the Constitution of Kenya under Article 6(3) and the National Land Commission Act 2012 under Section 16(5).

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30 June 2017 and who had direct fiduciary responsibility were:

	Designation	Name
1	Chairman	Prof. Muhammad Abdalla Swazuri
2	Vice Chairperson	Mrs. Abigail Mbagaya Mukolwe
3	Commissioner	Dr. Tomik Konyimbih Mboya
4	Commissioner	Dr. Clement Isaiah Lenachuru
5	Commissioner	Dr. Samuel Kipng'etich Tororei
6	Commissioner	Dr. Rose Mumbua Musyoka
7	Commissioner	Ms. Emma Muthoni Njogu
8	Commissioner	Mr. Silas Kinoti Muriithi
9	Commissioner	Mr. Abdulkadir Adan Khalif
10	Secretary/Chief Executive Officer (CEO)	Mr. Chavangi Aziz Tom
11	Director, National Land Management Information System (DNLIMS)	Prof. David Ndegwa Kuria
12	Director Land Use Planning (DLUP)	Dr. Herbert Luka Musoga
13	Director Research	Dr. Fibian Kavulani Lukalo
14	Director Finance & Administration (DFA)	Mr. Francis Karimi Mugo

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	Designation	Name
15	Director Valuation & Taxation (DVT)	Dr. Salome Ludenyi Munubi
16	Director Natural Resources & Environment (DNRE)	Mr. Leonard Omullo Orondo
17	Director Land Administration (DLA)	Ms. Mercy Muthoni Njamwea
18	Ag. Director Legal Affairs & Enforcement (DLAE)	Mr Brian Ikol Adungo
19	Director Human Resource Management (DHRM)	Ms. Qabale Tache Arero
20	Director Communication, Corporate Affairs & Advocacy (DCCAA)	Mr Khalid Masoud Salim
21	Head Supply Chain Management (HSCM)	Mr. Patrick Kiprotich Malakwen
22	Head Audit & Risk Management (HARM)	Mr. Isaac Kamau Ng'ang'a
23	Head, Information & Communication Technology (HICT)	Mr. Amos Parletuan Kasaine

(d) Fiduciary Oversight Arrangements

• **Audit and Risk Management Committee**

The Committee is guided by the Audit Committee Charter that outlines its mandate and powers. The main responsibilities include review of financial information, ensuring adherence to and/or compliance with various legislations, Government Circulars professional standards and Commission policies while maintaining oversight on internal control systems. The Committee also reviews, advises and makes recommendations regarding the Commission's risk management. The members of this Committee during the year were:

Commissioner Dr. Samuel Kipng'etich Tororei	-	Convenor
Commissioner Dr. Clement Isaiah Lenachuru	-	Member
Commissioner Mr. Abdulkadir Adan Khalif	-	Member
HARM, Mr. Isaac Kamau Ng'ang'a	-	Member/Secretary

• **Finance and Administration Committee**

The functions of this Committee include guiding on policy, processes and procedures on financial management in the Commission; sourcing for funds through the Government budgetary process; oversight over the management of funds of the Commission including procurement; and guidance on general administration issues of the Commission including provision of conducive working environment and working tools. The members of this Committee during the year were:

Commissioner Mrs. Abigail Mbagaya Mukolwe	-	Convenor
Commissioner Ms. Emma Muthoni Njogu	-	Member
Secretary/ CEO, Mr Chavangi Aziz Tom	-	Member
DFA, Mr. Francis Karimi Mugo	-	Member
HSCM, Mr. Patrick Kiprotich Malakwen	-	Member
Deputy DFA, Mr Bernard Kibet Cherutich	-	Member
CLMBs Coordinator, Ms Mary Kamene Ngundo	-	Member
Deputy DFA, Mr Francis Cheruiyot Bor	-	Member/Secretary

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- **Human Resource Committee**

The functions of this Committee include guiding on policy, processes and procedures on staff management in the Commission; oversight over the management of human capital of the Commission including guidance on human resource management policy, staff recruitment, staff development and remuneration. The members of this Committee during the year were:

Commissioner Mr. Silas Kinoti Muriithi	-	Convenor
Commissioner Dr Samuel Kipngetich Tororei	-	Member
Commissioner Dr Rose Mumbua Musyoka	-	Member
Secretary/ CEO, Mr Chavangi Aziz Tom	-	Member
DHRM, Ms Kabale Tache Arero	-	Member
Deputy HRM, Mr Ben Bett Tunai	-	Member/Secretary

- **Land Administration Committee**

The Committee discharges some of the most vital functions of the Commission including approval of applications for change of user; approval of applications for allocation of public land; approval of extension of leases; approval of applications for renewal of leases; approval of applications by County Governments for land exchange with individuals for public good; and discharge of approvals relating to or incidental to the functions of the Commission. The members of this Committee during the year were:

Commissioner Dr. Tomik Konyimbih Mboya	-	Convenor
Commissioner Ms. Emma Muthoni Njogu	-	Member
Commissioner Mr Silas Kinoti Muriithi	-	Member
Commissioner Mr. Abdulkadir Adan Khalif	-	Member
Secretary/ CEO, Mr Chavangi Aziz Tom	-	Member
DLA, Ms. Mercy Muthoni Njamwea	-	Member/Secretary
Deputy DLA, Ms. Edith Sandra Olando	-	Member
Deputy DLA, Mr Daniel Rukunga Kithunka	-	Member

- **Communication, Research and Natural Resources Committee**

The functions of this Committee are to advise the Commission on the natural resources and research aspects for sustainable land management; resolve natural resource and land use conflicts among stakeholders; ensure that sustainable land management is achieved by all state agencies responsible for its management; determine the capacity needs of the Commission in achieving its sustainable land management; review policies, guidelines, procedures and processes necessary for the Commission to achieve its mandate in natural resources; determine necessary interventions, at policy and operational levels required for the Commission to realize its oversight roles in natural resources management; determine the types of research necessary to achieve sustainable land management as provided for in the COK Article 67 (2) (d); and ensure that there is adequate communications to the citizens of Kenya on the Commission's mandate in the management of land and land resources. The members of this Committee during the year were:

Commissioner Dr Clement Isiah Lenachuru	-	Convenor
Commissioner Dr. Rose Mumbua Musyoka	-	Member
Commissioner Dr. Tomiik Konyimba Mboya	-	Member

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Commissioner Mr. Abdulkadir Adan Khalif	-	Member
Secretary/ CEO, Mr Chavangi Aziz Tom	-	Member
DCCAA, Mr Khalid Masound Salim	-	Member/Secretary
Director Research, Dr Fibian Kavulani Lukalo	-	Member
Deputy DCCAA, Ms. Jennifer Itumbi Wambua	-	Member
Deputy DCCAA, Ms. Elijah Leiro Letangule	-	Member

- **National Land Information Management System (NLIMS)/Information and Communication Technology (ICT) Committee**

The Committee supports the Commission in implementation of the NLIMS and other Commission specific systems through channelling efforts of the Commission in its engagement with various stakeholders; it monitors the progress of these systems projects along their implementation pathways; harnesses the information needs and streamlines the message that the Commission needs to pass to stakeholders and the general public; identifies challenges, obstacles and limitations that the projects may encounter and guides on policy direction; and resource mobilisation for the projects. The members of this Committee during the year were:

Commissioner Mr. Abdulkadir Adan Khalif	-	Convenor
Commissioner Dr. Clement Isaiah Lenachuru	-	Member
Commissioner Mr. Silas Kinoti Muriithi	-	Member
Commissioner Ms. Emma Muthoni Njogu	-	Member
Secretary/ CEO, Mr Chavangi Aziz Tom	-	Member
DNLIMS, Prof. David Ndegwa Kuria	-	Member
DLUP, Dr. Herbert Luka Musoga	-	Member
DLA, Ms. Mercy Muthoni Njamwea	-	Member
DFA, Mr. Francis Karimi Mugo	-	Member
DVT, Ms Salome Munubi	-	Member
DNRE, Mr. Leonard Omullo	-	Member
Deputy Director Settlement, Ms Sussy Kidemi	-	Member
Deputy Director Adjudication, Mr. Samuel Okenyi Odari	-	Member
Deputy Director Survey, Mr. Sospeter Oduor Ohanya	-	Member
Deputy DCCAA, Ms. Jennifer Itumbi Wambua	-	Member
HICT, Mr. Amos Parletuan Kasaine	-	Member/Secretary

- **Land Acquisition and Compensation Committee**

The Constitutional mandate of this Committee is assessment of tax on land and premiums on immovable property in any area designated by law (Article 67(2) (g)). The Committee sets policy direction and formulates rules, regulations and guidelines in respect to assesment of ground rents and stand premiums of new allocations; acquisition and compensation for public rights of way and wayleave as provided in the Land Act 2012 Sections 142-150; change of user and extension of user; lease renewals and extensions; sub-division of land; assesment and collection of rents, royalties and payments in respect to leases or licences; compulsory acquisition of land both at National and County Government levels. The members of this Committee during the year were:

Commissioner Dr. Tomik Konyimbih Mboya	-	Convenor
Commissioner Dr. Rose Mumbua Musyoka	-	Member
Commissioner Ms. Emma Muthoni Njogu	-	Member

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Commissioner Mr. Silas Kinoti Muriithi	-	Member
DVT Ms. Salome Ludenyi Munubi	-	Member/Secretary
DDVT, Mr Joash Mogambi Oindo	-	Member

Legal Affairs Committee

The Committee provides oversight and guidance on key legal matters affecting the Commission including legal interpretations on the position of the Commission in regard to various cases at hand. The Committee is involved in the prioritisation of the inherited court cases and also any new cases arising out of land transactions. The Committee also guides on alternative dispute resolution methods with the aim of reducing the number of court cases to a bare minimum. Where and when necessary, the Committee seeks clarity from the courts and the Attorney General's office on any grey areas in the written law. The Committee also guides and reviews on investigations related to land matters touching on the Commission. The members of this Committee during the year were:

Commissioner Ms. Emma Muthoni Njogu	-	Convenor
Commissioner Mrs. Abigael Mbagaya Mukolwe	-	Member
Ag.DLAE, Mr Brian Ikol Adungo	-	Member
Deputy DLAE, Mr. Brian Adungo Ikol	-	Member/Secretary
Deputy DLAE, Mr. Edmond Kiplagat Gichuru	-	Member
Deputy DLAE, Mr. Antipas O A Nyanjwa	-	Member

• **Land Use Planning Committee**

The Committee provides policy direction and coordination in effecting the Commission's Constitutional mandate of monitoring and overseeing land use planning throughout the Country (Article 67(2) (h)); liaises with state agencies responsible for planning and the County Governments to ensure adherence to the law in preparing and implementing land use plans for the urban areas and the Counties; sets performance standards for preparing statutory land use plans; advises on the planning and development of strategic National projects occurring on public land; gives guidance on the suitability of land to be acquired for public purposes including creating land banks and land for other uses such as public housing and industry; and is responsible to develop a framework to inform the National Government on comprehensive programme for registration of title in land throughout the country (Article 67(2)). The members of this Committee during the year were:

Commissioner Dr. Rose Mumbua Musyoka	-	Convenor
Commissioner Dr. Samuel Kipnetich Tororei	-	Member
Commissioner Mr Silas Kinoti Muriithi	-	Member
Commissioner Mr. Abdulkadir Adan Khalif	-	Member
DLUP, Dr. Herbert Luka Musoga	-	Member
DLA, Ms Mercy Muthoni Njamwea	-	Member
Deputy DLUP, Mr. Charles Otieno K'Oyango	-	Member
Deputy DLUP, Rose Chelagat Kitur	-	Member
Deputy Director Adjudication, Samuel Okenyi Odari	-	Member
Deputy Director Survey, Sospeter Oduor Ohanya	-	Member
Deputy Director Settlement, Sussy Kidemi	-	Member/Secretary

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- **Other Oversight Activities**

NLC has regular liaison with the Parliamentary Committee on lands to ensure that issues of land are properly addressed and legislated. Similarly, Parliamentary Committee on Budget Appropriations, Public Accounts Committee and the National Treasury have oversight on the Commission's budgetary requirements, allocations and utilisation.

(e) National Land Commission Headquarters

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(f) National Land Commission Contacts

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(g) National Land Commission Bankers

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2. National Bank of Kenya Ltd
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GPO 00100
Nairobi, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
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Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
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City Square 00200
Nairobi, Kenya

II. FORWARD BY THE SECRETARY /CHIEF EXECUTIVE OFFICER

I am pleased to present the financial statements of the Commission for the Financial Year (FY) 2016/2017 that ended on 30 June 2017. National Land Commission (NLC) is one of the ten Independent Constitutional Commissions listed under Article 248(2) of the Constitution of Kenya (COK) and is established under Article 67 of the same Constitution. On top of COK, the Commission draws its mandate from various Acts of Parliament but mainly the National Land Commission Act 2012, the Land Act 2012 and the Land Registration Act 2012. The Commission's budget is fully funded through exchequer funds by the National Treasury.

During the Financial Year (FY) 2016-17 the Parliament allocated the Commission Kshs.1, 434 million all recurrent. Again the Commission recurrent budget was reduced Kshs 167 million during the supplementary budget estimates leaving the Commission with Kshs 1,267 million. The Commission wasn't allocated any development funds during the Financial Year 2016/17. However during the supplementary budget estimates the Commission was allocated kshs103, 300 million to settle development account pending bills which were for FY 2015/16.

In regard to the utilisation of funds, the Commission utilised Kshs.1, 237 million out of a budget of Kshs.1, 267 million allocated for the FY 2016/17 which is 97% utilisation level. Out of the funds utilised during the year, Kshs.727 million (667 million in FY 2015/16) was used on compensation to employees. On the acquisition of goods and services, NLC used Kshs.492 million (Kshs 468 million in FY 2015/16). On the acquisition of assets, NLC utilised Kshs 121 million (326 million in FY 2015/16).

Under the Land Act 2012, NLC is mandated to undertake compensation on compulsory acquisition of land for development by either the National Government or the County Governments. This is done in collaboration with the acquiring Government bodies that provide the compensation monies. During the current FY 2016/17, the Compensation Fund received Kshs 13,419 million (Kshs 3,943 million in FY 2015/16) of such monies. In the same financial year Kshs 10,401 million(Kshs 2,868 million in FY 2015/16) was paid out to the project affected persons (PAPs) in relation to various Government projects being implemented in different parts of the Country.

These payments relate to flagship projects geared towards achievement of Government goals under Vision 2030 blue print. These projects among others are in the areas of national roads network, sea ports, water dams and reservoirs, national electricity transmission lines and the standard gauge railway. Upto 30th June 2017, NLC had paid about Kshs 10,401 million directly to PAPs from different parts of the Country. The Commission paid out Kshs 4,5 million to PAPs located along SGR project route between the cities of Mombasa and Nairobi.

During the FY 2016-17 NLC continued to engage various stakeholders on various matters that are critical to successful delivery of services for the people of Kenya, including civil society organizations (CSOs), the community and other Government institutions. The Commission has worked with key Organizations namely Food Agriculture Organization (FAO), Action Aid Kenya, Kenya Land Alliance, Reconcile, Haki Jamii, Pamoja Trust, Kituo Cha Sheria, Muhuri, Haki Yetu, Ujamaa, World Vision Kenya, World Wide Fund for Nature (WWF),Shule Yangu,International Livestock Research Institute(ILRI) Association of Professional Societies of East Africa (APSEA), Kenya Forest Service (KFS), Kenya Wildlife Service (KWS), Geothermal Development Corporation

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(GDC), National Environment Management Authority (NEMA), GROOTS Kenya, among other stakeholders. Key area of focus has been community sensitization on various land laws and land transaction processes and resolution of various conflicts. Lot of focus has also been capacity building to the devolved units of the Commission to enhance service delivery at the County level.

In regard to the implementation of its mandate during the FY 2016-17, NLC recorded a number of *achievements* towards this end which, among others include:

- The Commission has continued to conduct reviews of grants and disposition of Public Land in accordance with its mandate and the reforms projected in the land sector. The Commission has so far resolved over three thousand cases through this exercise which are spread throughout the Country. Ongoing review of grants are ordinarily advertised in the dailies, to ensure that the public is sufficiently notified to ensure attendance and participation of all interested parties. Among the significant cases resolved during the year under review include ownership disputes over properties located along the Standard Gauge Railway. The Commission successfully addressed the concerns of the County Government of Mombasa and the landowners that paved the way for construction of the Mombasa section of the railway.
- One of the major functions of the Commission is to provide technical advice regarding the management and utilization of the Country's land-based natural resources. During the period under review, the Commission gave over 10 advisories to different institutions and structures on a number of issues relating to natural resources management and development. These included advisory on the establishment of conservancies within Turkana County, the Lavington-based Chalbi Wetland in Nairobi City County, The Wayu forest in Tana River County, Mau forest and illegal settlers, as well as the Kishushe mining in Taita Taveta County among others.
- Through a partnership with the Association of Professional Societies in East Africa (APSEA), the Commission has reviewed a draft Policy and Bill on Natural Resources which the Commission developed in FY 2014/2015. Some key issues were to be aligned for the draft policy and bill to be presented to the ministry for forwarding it to the parliament. The bill is aimed at providing an overarching framework to govern natural resources. The development of the policy and Bill was informed by lack of a coherent piece of legislation that can reconcile the existing competing laws in the natural resources sector.
- The ICT has established an up to date datacentre which will house its computing devices such as routers, servers, power backup, storage systems among others, this is a facility which was created to control the ICT resources of the Commission and make them secure from disasters such as theft, floods, fire outbreaks, data loss due to power outages and cooling.
- The Commission is implementing Phase I of the integrated systems and National Land Information Management system (NLIMS) project. This phase covers four components, namely Enterprise Resource Planning (ERP); Citizen Relationship Management (CRM); Electronic Document Management System (e-DMS); and National Land Management System (NLIMS). Phase I is largely completed and is in the last stages of User Acceptance and Testing after which training is scheduled as part of broader change management in both the Commission and Ministry of Land and Physical Planning (MOLPP). A pilot of this system is

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already accessible online having been launched in May 2016 by the Cabinet Secretary, Ministry of Land and Physical Planning, Hon. Prof. Jacob Kaimenyi.

- During the year under review, the Commission initiated research programmes on Land Governance and Devolution which focused on Land Tenure and Settlement Schemes (Kilifi County); Public Land Management; Women and Land Rights (Bungoma County); Large Scale Land Acquisitions (Siaya County); and Land Conflicts (Narok County).
- In the area of formulation and review of legislations and policies the Commission prepared, gazetted, published and disseminated County Spatial Planning, Monitoring and Oversight Guidelines; developed a concept paper on State of Land Use Planning Baseline Study in Kenya; and prepared a concept paper to guide the formulation of a Concept Plan for the Standard gauge Railway corridor.
- During the FY 2016/17, the Commission was involved intensively in compulsory land acquisition, valuation of the same for various projects and payments to PAPs, both for National and County Governments. See separate report on this.
- During the reporting period the Commission processed and approved development applications e.g. processing and approval of application for extension of lease, renewal of lease, change of user, subdivision of leased land, regularization of urban settlements, issuance of consents to charge, lease or transfer, alienation of land for development to public institutions and individuals, routine advisory to the public. Some of these activities include transfer of 834 pieces of land for schools from the former Local authorities to the Cabinet Secretary, National Treasury who is the custodian of all public land; allocation of 401 pieces of land to Public Institutions; and subdivision 57 parcels of leased land/amalgamations.

In spite of the above achievements NLC continues to face various *challenges* that slow the implementation of its mandate. These include:

- Grey areas in the relevant land laws that create confusion in regard to the mandate of NLC vs that of MOLPP.
- Given its wide mandate, NLC is grossly underfunded and unless the funding is improved in future, the implementation of this mandate may be jeopardised.
- NLC inherited over 7,000 ongoing court cases from the then Ministry of Land that are likely to lead to a huge financial burden for NLC. These cases are spread throughout the Country. On top of these there are other many new cases being filed in the courts all over the Country against the Commission based on the decisions that the Commission has made.
- Inadequate infrastructural facilities and equipment to facilitate institutional development especially in the devolved units of the Commission.
- Inadequate qualified staff due to “no employment” policy from the National Treasury which is exacerbated by inadequate funding.
- Management of manual land records dating back more than one century.

Looking Forward;

- NLC requires more funding from the National Treasury to hasten the implementation of its wide mandate as provided for in the Constitution of Kenya and in three enabling

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statutes, namely, National Land Commission Act 2012, Land Act 2012 and the Land Registration Act 2012.

- The Land Laws (Amendments) Act 2016 (assented to on 30 August 2016) have redefined the functions of the Commission. Some of NLC's functions have been taken back to the Ministry while the Commission has been added a few. Section 18 of the NLC Act 2012 that created the CLMBs was repealed, thus abolishing the CLMBs. NLC has redesigned its devolved structures including the workflows to the headquarters.
- NLC will continue building its institutional capacity to enable it to effectively and efficiently address its mandate both at the National and County levels.
- Embracement of technology in all NLC operations and the implementation of the flagship project, National Land Information Management Systems (NLIMS), will make land transactions much easier for all citizens. This will go a long way in making the lives of Kenyans better and contribute greatly towards the achievement of Vision 2030. Following the enactment of the Land Laws (Amendment) Act 2016 from 30 August 2016, this project will now focus on public land only.
- Vetted staff from MOLPP are yet to join NLC as the Ministry is yet to release them. This continues to create a skills gap in NLC and slowing the implementation of its mandate.
- The legislation on the long outstanding Rules and Regulations will also go a long way in enabling the operationalization of various functions of NLC.
- The development and implementation of Traditional Dispute Resolution (TDR) mechanisms will significantly reduce the heavy burden eminent from the huge number of inherited cases and also from the rising number of new cases.

Finally, I want to record the Commission's appreciation to the National Treasury for the funding provided since inception and look forward to our continued cordial relations in future. The support of Parliamentary Committee on Land in advancing the Commission's agenda in Parliament cannot go unrecognised. Similarly the Parliamentary Committee on Budget Appropriations has supported the Commission in advancing its request for higher funding, thank you. I thank our partners who supported the Commission financially and in kind in executing its mandate during the year. Last but not least, I thank the Chairman of the Commission and the Commissioners for their continued support to the secretariat in implementation of the Commission's mandate.



Chavangi Aziz Tom
Secretary/CEO

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III. 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 Commission shall prepare financial statements in respect of that Commission. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

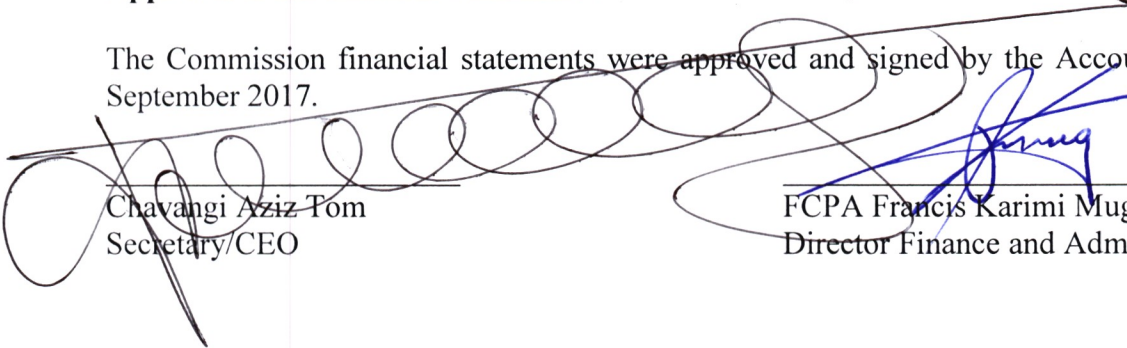
The Accounting Officer in charge of the National Land Commission is responsible for the preparation and presentation of the Commission financial statements, which give a true and fair view of the state of affairs of the Commission for and as at the end of the financial year (period) ended on 30 June 2017. 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 Commission; (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 Commission; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

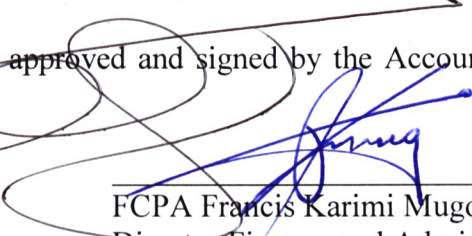
The Accounting Officer in charge of the National Land Commission accepts responsibility for the Commission financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Commission financial statements give a true and fair view of the state of Commission transactions during the financial year ended 30 June 2017, and of the Commission financial position as at that date. The Accounting Officer in charge of the National Land Commission further confirms the completeness of the accounting records maintained for the Commission, which have been relied upon in the preparation of the Commission financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the National Land Commission confirms that the Commission has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Commission 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 Commission 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 Commission financial statements were approved and signed by the Accounting Officer on 28th September 2017.


Chavangi Aziz Tom
Secretary/CEO


FCPA Francis Karimi Mugo ICPAK No 1602
Director Finance and Administration

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IV. REPORT OF THE INDEPENDENT AUDITORS ON THE COMMISSION

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL LAND COMMISSION FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Land Commission set out on page 14 to 41, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Land Commission as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with National Land Commission Act, 2012 of the Laws of Kenya.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Land Commission in accordance with ISSAI 30 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 obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Report of the Auditor-General on National Land Commission for the Year Ended 30 June 2017

Other Matter

Special Audit

The Public Accounts Committee requested the Auditor-General vide letter of ref: NA/DCS/PAC/2018/011 dated 19 March 2018 to carry out a special audit and submit a special report on the affairs of the National Land Commission. As at the time of this report, the special audit was still in progress and the report had, therefore, not been finalized. The special audit report when completed may bring to light issues not captured in the course of this audit report.

Responsibilities of Management and those charged with Governance for the Financial Statements

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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to sustain services, disclosing as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to cease operations or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Commission's financial reporting process.

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.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 of Kenya. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if,

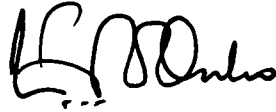
individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern 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 Commission's ability to continue its operations. 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 Commission to cease to continue as a going concern or 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 of the Commission's or business activities to express an opinion on the financial statements.

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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

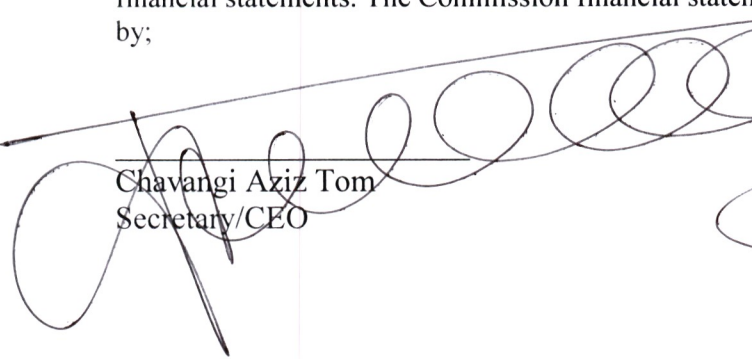
Nairobi

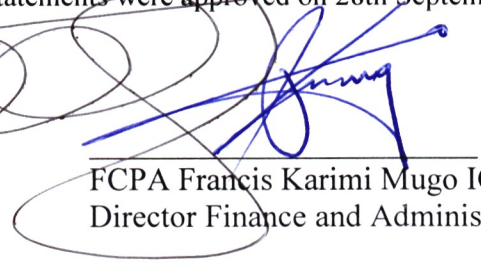
14 May 2018

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V. STATEMENT OF RECEIPTS AND PAYMENTS		RESTATED	
	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Exchequer Releases	1	1,367,400,000.00	1,470,600,000.00
Transfers from Other Government Entities	13	13,407,675,740.00	3,943,268,757.00
TOTAL RECEIPTS		14,775,075,740.00	5,413,868,757.00
PAYMENTS			
Compensation of Employees	2	712,558,055.00	660,794,688.70
Use of Goods and Services	3	477,964,982.00	441,854,910.58
Acquisition of Assets	4	126,267,460.00	326,491,585.90
Board/Commission Expenses	11	23,759,003.00	34,174,780.00
Other expenses	5	10,389,808,632.00	2,868,539,469.45
TOTAL PAYMENTS		11,730,358,132.00	4,331,855,435.00
SURPLUS		3,044,717,609.00	1,082,013,322.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission financial statements were approved on 28th September 2017 and signed by;


 Chavangi Aziz Tom
 Secretary/CEO

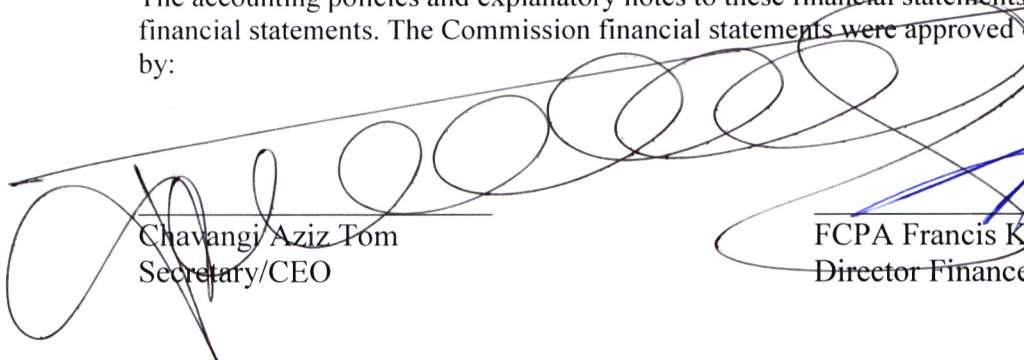

 FCPA Francis Karimi Mugo ICPAK No 1602
 Director Finance and Administration

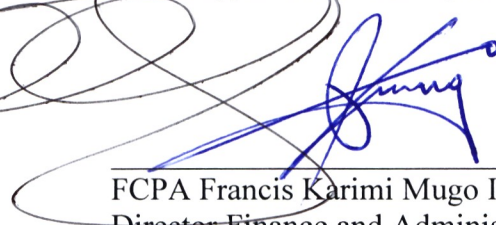
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VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

			RESTATED
	Note	2016 – 2017 Kshs	2015 – 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6	6,156,347,838.70	3,194,003,919.92
TOTAL CASH AND CASH EQUIVALENTS		<u>6,156,347,838.70</u>	<u>3,194,003,919.92</u>
Accounts Receivables – Outstanding Imprests and Clearance Accounts	7	14,156,568.00	13,856,316.00
NET FINANCIAL POSITION		<u>6,170,504,407.00</u>	<u>3,207,863,235.00</u>
REPRESENTED BY			
Fund Balance b/ fwd		3,207,863,237.00	2,125,849,915.00
Surplus/Deficit for the Year		3,044,7171,609	1,082,013,322.00
Prior Year Adjustments	12	(82,076,439.00)	
NET FINANCIAL POSITION		<u>6,170,504,407.00</u>	<u>3,207,863,237.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission financial statements were approved on 28th September 2017 and signed by:


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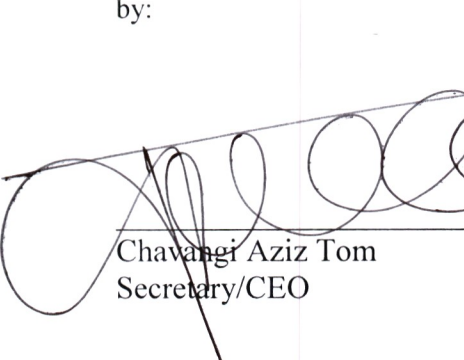

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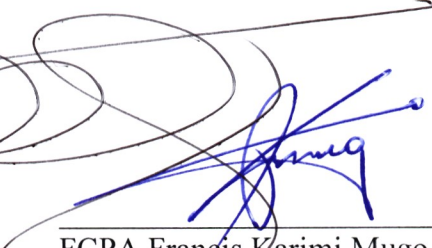
NATIONAL LAND COMMISSION
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VII. STATEMENT OF CASHFLOW

	Note	2016-2017 Kshs	RESTATED 2015 - 2016 Kshs
Receipts for Operating Income			
Exchequer Releases	1	1,367,400,000.00	1,470,600,000.00
Transfers from Other Government Entities	13	13,407,675,740.00	3,943,268,757.85
		14,775,075,740.00	5,413,868,757.85
Payments for Operating Expenses			
Compensation of Employees	3	(712,558,055.00)	(660,794,688.70)
Use of Goods and Services	4	(477,964,982.00)	(441,854,910.58)
Board/Commission Expenses	11	(23,759,003.00)	(34,174,780.00)
Expenses-On transfers from other Govt. entities	5	<u>(10,389,808,632.00)</u>	<u>(2,868,539,469.45)</u>
		(11,604,090,672.00)	(4,005,363,850.73)
Adjusted for;			
Changes In Receivables		(297,252.00)	2,890,594.00
Adjustments during the year		(82,076,439.00)	
Net Cash flow from Operating Activities		3,088,611,378.00	(1,411,395,502.00)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of non- financial Assets	4	<u>(126,267,460.00)</u>	<u>(326,491,585.90)</u>
Net Cash flow from Investing Activities		<u>2,962,343,919.00</u>	<u>1,084,903,916.00</u>
NET INCREASE IN CASH AND CASH EQUIVALENT		<u>2,962,343,919.00</u>	<u>1,084,903,916.00</u>
Cash and Cash Equivalent at BEGINNING of the Year		3,194,003,919.00	2,109,100,005.00
Cash and Cash Equivalent at END of the Year		6,156,347,838.00	3,194,003,921.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission financial statements were approved on 28th September 2017 and signed by:


 Chavangi Aziz Tom
 Secretary/CEO


 FCPA Francis Karimi Mugo ICPAK No 1602
 Director Finance and Administration

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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	1,267,476,968.00	103,326,135.00	1,370,803,103.00	1,367,400,000.00	3,403,103.00	99%
Transfers from other government entities	13,407,675,740.10		13,407,675,740.10	13,407,675,740.10		100%
Total Receipts	14,675,152,708.10	103,326,135.00	14,778,478,843.10	14,775,075,740.10	3,403,103.00	99%
PAYMENTS						
Compensation of Employees	723,440,016.00	(6,000,000.00)	717,440,016.00	712,558,055.00	4,881,961.00	99%
Use of goods and services	654,077,540.00	(143,716,953.00)	510,360,587.00	477,964,981.86	32,395,605.14	94%
Board Commission Expenses				23,759,003.00		
Social Security Benefits	7,100,000.00	(1,100,000.00)	6,000,000.00			
Acquisition of Assets	49,930,948.00	87,071,552.00	137,002,500.00	126,267,459.64	10,735,040.36	92%
Other payments (Compensation)	10,389,808,631.75		10,389,808,631.75	10,389,808,631.75		100%
TOTALS	11,824,357,135.75	(63,745,401.00)	11,760,611,734.75	11,730,358,131.25	30,253,603.45	

Note,

The expenditures were within its percentage usage. However the Board/ Commission Expenses were incurred within the budget lines of Domestic Travel, Foreign Travel and Communication supplies. This is because it didn't have its own budget line item in the chart of accounts.

The Commission financial statements were approved on 28th September 2017 and signed by:

Chavangi Aziz Tom
Secretary/CEO

FCPA Francis Karimi Mugo ICPAK No. 1602
Director Finance and Administration

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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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	1,267,476,968.00		1,267,476,968.00	1,264,100,000.00	3,376,968.00	99%
Transfers from other government entities	13,407,675,740.10		13,407,675,740.10	13,407,675,740.10		100%
Total Receipts	14,675,152,708.10		14,675,152,708.10	14,675,152,708.10	3,376,968.00	99%
PAYMENTS						
Compensation of Employees	723,440,016.00	(6,000,000.00)	717,440,016.00	712,558,055.00	4,881,961.00	99%
Use of goods and services	654,077,540.00	(143,716,953.00)	510,360,587.00	477,964,981.86	32,395,605.14	94%
Board/Commission Expenses				23,759,003.00	0	
Social Security Benefits	7,100,000.00	(1,100,000.00)	6,000,000.00			99%
Acquisition of Assets	49,930,948.00	(16,254,583.00)	33,676,365.00	18,248,780.00	15,427,585.00	54%
Other Expenses	10,389,808,631.75		10,389,808,631.75	10,389,808,631.75		100%
TOTALS	11,824,357,135.75	(63,745,401.00)	11,657,285,599.75	11,598,580,448.61	58,705,151.14	

Notes

- (a) The expenditures were within its percentage usage. However the Board/ Commission Expenses were incurred within the budget lines of Domestic Travel, Foreign Travel and Communication supplies. This is because it didn't have its own budget line item in the chart of accounts.
- (b) The underutilization of Kshs 15 million on the category of Acquisition of Assets was as a result of challenges experienced during the year end.

The Commission financial statements were approved on 28th September 2017 and signed by:

NATIONAL LAND COMMISSION
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Chavangi Aziz Tom
 Secretary/CEO

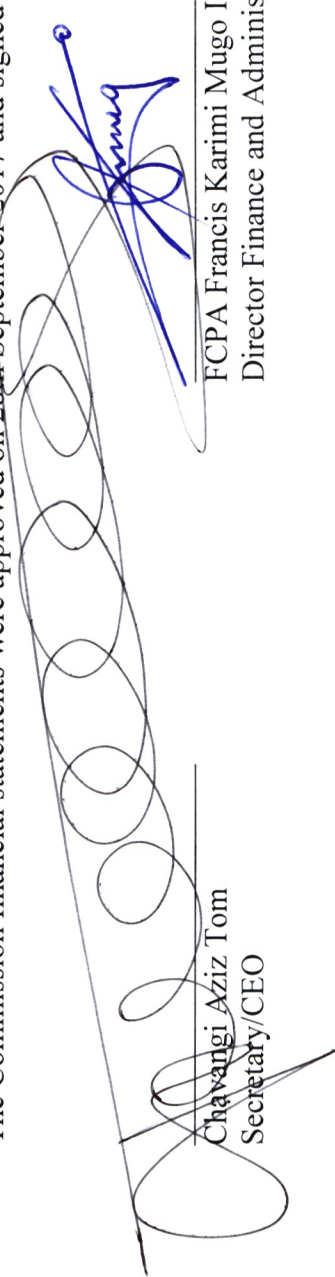
FCPA Francis Karimi Mugo ICPAK No. 1602
 Director Finance and Administration

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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		103,326,135.00	103,300,000.00	103,300,000.00	26,135.00	100%
PAYMENTS						
Acquisition of Assets		103,326,135.10	103,326,135.10	108,018,679.64	(4,692,544.64)	102%
TOTALS		103,326,135.10	103,326,135.10	108,018,679.64	(4,692,544.64)	102%

(a) During the financial year 2016/17 the Commission wasn't allocated any development funds, however during supplementary estimates I, it was allocated Kshs 103,300 million to settle pending development bills.

The Commission financial statements were approved on ~~28th~~ **September 2017** and signed by:



Chavangi Aziz Tom
 Secretary/CEO

FCPA Francis Karimi Mugo ICPAK No. 1602
 Director Finance and Administration

NATIONAL LAND COMMISSION
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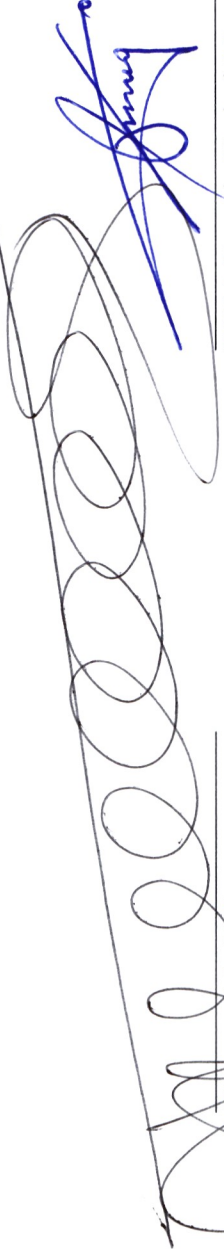
X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2016/17	Adjustments	Final Budget 2016/17	Actual on comparable basis 2016/17	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: General Administration, Planning & Support Services	1,000,545,317	-84,753,722.00	915,791,595.00	914,264,280.00	1,527,315.00
Sub-programme 1: General administration, planning & support services	1,000,545,317	-84,753,722.00	915,791,595.00	914,264,280.00	1,527,315.00
Programme 2: Land Administration & Management					
Sub-programme 1: Research, Advocacy and Natural Resource oversight	40,077,434.00	-4,995,191.00	35,082,243.00	34,014,671.00	1,067,572.00
Sub-programme 2: Valuation, Taxation and compulsory acquisition	31,145,343.00	-2,330,000.00	28,815,343.00	28,077,265.00	738,078.00
Sub-programme 3: Oversight on Land Use Planning	28,969,223	-2,491,442.00	26,477,781.00	25,690,172.00	787,609.00
Sub-programme 4: Land Administration	107,371,516	-4,808,114.00	102,563,402.00	102,129,709.00	433,693.00
Programme 3: Public Land Information management System					
Sub-programme 1: PLIMs	22,966,110	83,451,739.00	106,417,849.00	102,976,801.00	3,441,048.00
Programme 4: Land Disputes & Conflict Resolution					

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Sub-programme1: Conflict resolution and secure land tenure	168,738,930	-38,711,555.00	130,027,375.00	101,913,239.00	28,114,136.00
Sub-programme2: School Tifling	34,734,631	-9,107,116.00	25,627,515.00	31,483,362.00	0
TOTAL	1,434,548,504	-63,745,401.00	1,370,803,103.00	1,340,549,499.49	30,253,603.51

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based.)



Chavangi Aziz Tom
 Secretary/CEO

FCPA Francis Karimi Mugo ICPAK No. 1602
 Director Finance and Administration

XI. SIGNIFICANT 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Commission. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The Commission recognises all revenues from the various sources when the event occurs and the related cash has actually been received. In addition, the Commission recognises all expenses when the event occurs and the related cash has actually been paid.

3. In-kind contributions

In-kind contributions are donations that are made to the Commission 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 Commission includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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.

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5. Accounts Receivable

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 is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the Commission fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Commission at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Commission budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Commission actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

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

11. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

XII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

	2016-2017	2015 - 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	286,500,000.00	335,400,000.00
Total Exchequer Releases for quarter 2	305,600,000.00	346,800,000.00
Total Exchequer Releases for quarter 3	300,500,000.00	356,400,000.00
Total Exchequer Releases for quarter 4	474,800,000.00	432,000,000.00
Total	1,367,400,000.00	1,470,600,000.00

2 COMPENSATION OF EMPLOYEES

	2016-2017	2015 - 2016
	Kshs	Kshs
Basic salaries of permanent employees	498,207,042.30	427,763,377.85
Personal allowances paid as part of salary	214,351,012.70	233,031,310.85
Total	712,558,055.00	660,794,688.70

Note. Our Commissioners are paid from the consolidated fund at the National Treasury.

3 USE OF GOODS AND SERVICES

	2016-2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	629,500.00	
Communication, supplies and services	24,193,817.10	23,108,044.00
Domestic travel and subsistence	61,014,065.61	87,871,139.50
Foreign travel and subsistence	12,262,023.20	1,325,298.00
Printing, advertising and information supplies & services	38,440,977.00	60,950,009.78
Rentals of produced assets	25,281,599.70	24,814,322.00
Training expenses	20,017,218.30	21,412,429.00
Hospitality supplies and services	199,793,670.55	136,995,980.40
Insurance costs	62,590,613.40	38,382,639.00
Specialized materials and services		
Office and general supplies and services	9,539,190.00	24,687,267.90
Fuel, oil and Lubricants	10,029,153.00	9,985,876.00
Other operating expenses	8,599,508.00	8,406,480.00
Routine maintenance – vehicles and other transport equipment	3,225,802.00	3,525,065.00
Routine maintenance – other assets	2,347,844.00	390,360.00
Total	477,964,982.00	441,854,910.58

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4 ACQUISITION OF NON-FINANCIAL ASSETS

<u>Non-Financial Assets</u>	2016 - 2017	2015 - 2016
	Kshs	Kshs
Purchase of Office Furniture and General Equipment	18,248,780.00	24,892,600.00
Purchase of ICT Equipment, Software and Other ICT Assets		270,342,817.90
Purchase of Specialized Plant, Equipment and Machinery	108,018,679.64	24,524,952.00
Research, Studies, Project Preparation, Design & Supervision	-	6,731,216.00
Acquisition of Intangible Assets		
Total	126,267,460.00	326,491,585.90

5. OTHER EXPENSES - PAYMENTS ON BEHALF OF OTHER GOVT. ENTITIES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
KENHA	1,317,312,885.70	
KURA	3,438,288,750.90	
STATE DEPARTMENT OF TRANSPORT	4,600,349,474.90	
TANATHI	910,741,012.00	
KERRA	5,003,486.00	
NATIONAL WATER CORPORATION	19,360,285.15	
MINISTRY OF HOUSING	53,000,000.00	
KAA	840,000.00	
FAO	10,320.00	
Administration Charges	44,372,804.60	
Bank Charges	529,612.60	
Total	10,389,808,632.00	2,868,539,469.45

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6. Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	2016 - 2017	2015 - 2016
			Kshs	Kshs
Central Bank of Kenya (1000222011)	KES	Recurrent	26,850,500.00	82,373,690.02
Central Bank of Kenya (1000222011)	KES	Development		
National Bank of Kenya (01001032980000)	KES	Compensation	6,129,497,338.30	3,111,630,229.10
National Bank of Kenya (01001032980001)	KES	Deposits	-	-
Equity (0410264436388)	KES	Recurrent	-	-
Equity (0310264325336)	KES	Recurrent	-	-
Equity (110026430045)	KES	Recurrent	-	-
Total			<u>6,156,347,838.30</u>	<u>3,194,003,919.1</u>

7. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS AND SALARY ADVANCE (ANNEX 1)

<i>Description</i>	2016 - 2017	2015 - 2016
	Kshs	Kshs
Various -Amount Taken(See Annex 1)	6,978,433.00	6,718,813.00
Salary advance	7,178,136.00	7,140,503.00
<u>Total</u>	<u>14,156,568.00</u>	<u>13,856,316.00</u>

9. FINANCIAL LIABILITIES

Accounts payables deposits and retention

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Balance Brought Forward	3,111,630,229.10	2,036,900,940.70
Receipts During the year	13,407,675,740.15	3,943,268,757.85
Total During the Year	16,519,305,969.25	5,980,169,698.55
Payments During the year	(10,389,808,631.75)	(2,868,539,469.45)

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Balance Carried Forward 6,129,497,338.30 3,111,630,229.10

The above outstanding balance belongs to third parties and therefore not Commission funds.

10. RESTATEMENT OF COMPARATIVE BALANCES (ONLY RELATES TO FY 2015/16)

In the current year, the previous year comparative amounts as audited have been restated for change in presentation in the year as shown below;

Details	Reported (Audited)	Adjustment for Reclassifications	As Restated and presented
	Kshs	Kshs	Kshs
Cash and Bank			
Bank Balances	2,109,100,005		2,109,100,005
Imprest	16,749,910		16,749,910
Total	2,125,849,915		2,125,849,915
Payables	(1,743,505,341)	(293,395,600)	2,036,900,940
Net Assets	382,344,574	(293,395,600)	88,948,975
Fund Account:			
Fund balance brought forward	382,672,081		382,672,081
Deficit for the year	(327,507)		(327,507)
Fund balance Carried forward	382,344,574	(293,395,600)	88,948,975

11. BOARD / COMMISSION EXPENSES

	2016-2017	2015 - 2016 Kshs
Emoluments for Executives	7,515,324.00	7,204,604.00
Domestic Travel Commissioners	4,080,615.00	13,606,660.00
Foreign Travel Commissioners	8,803,064.00	10,483,516.00
Airtime Commissioners	3,360,000.00	2,880,000.00
Grand Total	23,759,003.00	34,174,780.00

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Commissioners are full time state officers and are not entitled to any other allowance except for official travelling and airtime using approved rates by the Salaries and Remuneration Commission. The above expenses are incurred within the existing GoK IFMIS chart of account. Therefore these expenses are found within the general expenditure as follows;

- a) Emoluments for Executive within the personnel emoluments schedule
- b) Domestic Travel within the Domestic Travel schedule
- c) Foreign Travel within the foreign travel schedule
- d) Airtime within the Communications schedule

12. Prior Year 2015/16 Adjustments

During the year just ended (FY 2015/16) the bank reconciliation had a reconciling figure of kshs 82,076,439.00. This figure was cleared out of the Commission cashbook as a credit entry. The other debit entry was to affect the opening balance to ensure that the transaction was complete. Thus the above entry in the Financial Statements of the current Financial Year 2016/17.

Below are the summaries of the transactions.

RECEIPT IN CASHBOOK NOT YET IN BANK STATEMENT				
NO	DATE	PAYEE	VOUCHER NUMBER	AMOUNT
1	30-Jun-16		NLC0001688	70,888,118.61
2	30-Jun-16		NLC0001688	11,188,320.41
		TOTAL		82,076,439.02

13. Transfers from other Government Entities

Description	2016-2017	2015 - 2016
	Kshs	Kshs
KURA	3,593,567,239.10	922,576,174.90
KENHA	2,169,239,380.00	1,575,211,128.50
KENYA PORTS AUTHORITY	28,903,268.00	520,714,791.00
TANATHI	1,001,000,000.00	550,000,000.00
MINISTRY OF WATER & IRRIGATION	250,000,000.00	150,000,000.00
KERRA	5,124,863.00	420,000.00
KCCA	1,500,000.00	
KAA	300,840,000.00	
KENYA RAILWAY CORPORATION	4,513,264,775.80	
MINISTRY OF TRANSPORT	1,231,501,376.00	
MINISTRY OF ENVIROMENT	5,000,000.00	
MINISTRY OF HOUSING	53,000,000.00	

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FAO REFUND	3,815,777.00	
OFFICE OF THE PRESIDENT	25,000,000.00	
INTEREST EARNED	134,082,992.25	92,162,353.90
UNIDENTIFIED RECEIPTS	36,659,047.00	132,184,309.55
SGR REFUND	9,221,200.00	
ADMIN CHARGES	45,955,822.00	
TOTAL	13,407,675,740.15	3,943,268,757.85

15. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

During the last Financial Year 2014/15, the commission received a qualified audit opinion with one paragraph on over expenditure in the category of Use of Goods and Services. This has since been addressed.

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XIII. ANNEX 1 OUTSTANDING IMPREST

Supplier Num	Trading Partner	Invoice Num	Invoice Amount
420236	ABDULLAHI HUKA JILLO	IW 2695902	100,000.00
789706	CATHERINE KAMENE MURUGU	IW 2507478	30,000.00
181197	DOMTILA GATI	IW 2695938	100,000.00
423663	JOSEPH PARTAMEI LEPARIYO	IW 2695931	100,000.00
394327	PAULINE AKAI LOKURUKA	IW 2695944	100,000.00
178274	REGINA MUENI MUTISO	IW 2507480	20,000.00
423709	SOLOMON KITHINJI	IW 2695917	100,000.00
184468	IBRAHIM HASSAN ALIO	IW 2895727	209,000.00
367224	ISAAC KIPLAGAT TANUI	IW 2895852	19,600.00
179810	JAPHET GIKUNDA M'NKANATA	IW 2895949	100,000.00
420255	OCHUODHO PETER OUMA	IW 2895937	92,000.00
420250	OLINDO ERIC NDENDA	IW 2771993	77,500.00
325389	PATRICK KIBET WARIONGA	IW 2895853	19,600.00
367213	PAUL MUTUNE KALOKI	IW 2744635	9,800.00
367241	SOLOMON NJIHIA MBUTHIA	IW 2695797	43,600.00
367241	SOLOMON NJIHIA MBUTHIA	IW 2695823	34,400.00
367221	ABDULMALIK WASWA NAMACHANJA	IW 2895719	676,500.00
250033	ALI IBRAHIM ABDULLAH	IW 2895883	35,200.00
374372	AMOS PARLETUAN KASAINI	IW 2895735	73,500.00
367268	AUGUSTINE ORWA AGOLA	IW 2895739	69,000.00
424699	BELINDA AKOTH AKELLO	IW 2895707	534,700.00
781026	BENJAMIN MWEU MAINGA	IW 2895916 AND 2895918	97,500.00
773009	BONIFACE RAMAITA KETERO	IW 2895734	29,400.00
766898	CATHERINE CHEPKEMBOI KIMISIK	IW 2895738	49,000.00
766898	CATHERINE CHEPKEMBOI KIMISIK	IW 2895927	84,000.00
803281	CHARLES KIPNGENO LANGAT	IW 2895858	19,600.00
179695	CYRUS KARIUKI NDEGWA	IW 2895881	25,200.00
761762	CYRUS NJUE NYAGA	IW 2895714	44,800.00
179490	EDITH SANDERA LUMIRE OLANDO	IW 2895854	50,400.00
766894	EDNA JEBICII KEITANY	IW 2895749	14,600.00
724146	EDWIN OKELLO ODHIAMBO	IW 2895737	29,400.00
796693	FAUZIYA FAIZ HYDER	IW 2895742	88,200.00
184556	FRANCIS CHELANGAT MARAKA	IW2895943 AND 2895944	209,000.00
423713	HENRY OMUKAMANI WANYUNDI	IW 2895745	79,200.00
184468	IBRAHIM HASSAN ALIO	IW 2895727	209,000.00
399239	JACINTA RUTH KATEE	IW 2895722	21,000.00
179810	JAPHET GIKUNDA M'NKANATA	IW 2895949	100,000.00
364746	JENNIFFER ITUMBI WAMBUA	IW 2895910	202,550.00

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179113	JOSEPH KIRAGU KARIUKI	IW 2895863	42,000.00
170631	JULIUS KIPLAGAT TARUS	IW 2895732	69,000.00
183407	JUSTUS MAINA ANDEI	IW 2895864	39,434.00
767834	KENNEDY OTIENO ODONGO	IW 2895857	19,600.00
367270	LANGAT BERNARD KIMUTAI	IW 2895715	68,800.00
367178	MALIK ABDALLAH	IW 2895725	12,600.00
394167	NELLY WAITHIRA MUNDATI	IW 2895733	49,000.00
325389	PATRICK KIBET WARIONGA	IW 2895924	18,900.00
437792	PATRICK KIPROTICH MALAKWEN	IW 2895706	67,400.00
367213	PAUL MUTUNE KALOKI	IW 2895919	18,900.00
234617	ROSALIND WANJIKU KIMANI	IW 2895713	56,000.00
184522	SAMMY JAKZANDA LOPEDES	IW 2895921	18,900.00
329149	SHADRACK MILEWA CHARO	IW 2895880	25,200.00
367227	SILLA OJWANGO ODHIAMBO	IW 2895716	25,200.00
444021	STEPHEN CHEBIL KIPCHUMBA	IW 2895860	125,200.00
767843	WINNIE MORAA KEFA	IW 2895743	88,200.00
802407	YVONNE AKINYI OMENDAH	IW 2895730	29,400.00
156206	ZIPPORAH WAMBUI KIGUTA	IW 2895835	81,200.00
777661	SORA BAGAJA GUYO	IW 2895804	135,500.00
364746	JENNIFFER ITUMBI WAMBUA	IW 2771998	52,500.00
170631	JULIUS KIPLAGAT TARUS	IW 2771990	50,000.00
213436	MARY MWING'A NYANCHAGE	IW 2895831	25,200.00
762493	CLEMENTINE WAVINYA KISANGAU	IW 2895803	66,000.00
766891	ESTERINA MAMBAWON DOKHE	IW 2755907	67,200.00
136236	FARID KIPLAGAT	IW 2755935	50,400.00
762368	ABDULAHI OMAR SAID	IW 2755932	21,000.00
761973	BENARD ONYANGO OPAA	IW 2755936	1,391,000.00
			6,978,433.00

XIV. ANNEX 11 SALARY ADVANCE

STAFF NUMBER	NAME	BALANCE C/F
1994018867	Wario Huka Dida	10,000.00
1999016535	Ageji Kennedy Otieno	24,000.00
1999019541	Kiwanza Dennis Dulu	40,000.00
2005010018	Kala Abdikadir Habshi	49,994.02
2008051885	Maina Dennis Mamai	7,896.80
2008123543	James Josphat Mwaniki	10,000.00
2011342926	Kangethe Josphat Njeri	10,000.00
NLC20130001	Chavangi Tom Aziz	974,997.01
NLC20130004	Orondo Leonard Omullo	750,000.00
NLC20130005	Mugo Francis Karimi	749,997.01
NLC20130007	Kamau Isaac Nganga	116,333.30
NLC20130010	Ndegwa David Kuria	300,000.00
NLC20130011	Arero Tache Kabale	58,8891.00

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NLC20130012	LUDENYI SALOME MUNUBI	749,997.01
NLC20140015	KIBET BENARD CHERUTICH	500,000.00
NLC20140016	IKOL BRIAN ADUNGO	582,500.00
NLC20140017	ABDULLAH ALI IBRAHIM	233,322.37
NLC20140046	RUGUT DAVID KIPKEMOI	500,000.00
NLC20140075	MATANO MBITI NGATI	204,674.99
NLC20150107	KALOKI PAUL MUTUNE	46,000.00
NLC20150108	ODHIAMBO LAMECK OMONDI	33,325.36
NLC20150116	ONYANGO DENNIS OCHIENG	91,666.67
NLC20150143	RIGHA DANIEL MWAKIO	299,997.01
NLC20150187	NJERI EVERLYN MANYEKI	80,000.00
NLC20150191	MASINDET RAPHAEL SARINKE	93,333.32
NLC20150200	JEBICII EDNA KEITANY	20,000.00
NLC20150207	KAMISIK CATHERINE CHEPKEMBOI	86,666.65
NLC20150219	BAGAJA GUYO SORA	59,999.99
NLC20150253	MUKHTAR UNGITI	33,325.36
NLC20150260	ALI GOLLO ALI	83,333.33
NLC20150265	KYAI CHRISTINE MWINZA	13,351.11
NLC20150288	KIPKEMOI GEOFFREY SANG	33,333.32
NLC20150297	ONYANGO DANCUN MBOGA	33,325.36
NLC20150305	VUSISA ALFRED OBAGA	30,000.00
NLC20150308	GOR VALLARY AMONDI	16,656.70
NLC20150329	MOSHIRA SOPHIE SIAITA	40,000.00
NLC20160465	NJAGI ESTHER NGUI	42,000.00
NLC20160469	NJUGUNA AGNES MUGURE	6,666.63
	TOTAL	7,178,136.00

PENDING BILLS FY 2016/17

PENDING BILLS FOR FINANCIAL YEAR 2016-2017			
CLAIMS			
	Name	Voucher Number	Amount
1.	MESHACK MWITI	1598	23,870
2.	PRO. MOHAMMED SWAZURI	1723	54,600
3.	SHADRACK CHARO	1723	18,900
4.	C YRUS NDEGWA	1723	18,900
5.	MARY MACHARIA	4	20,598
6.	JOYCE KINYANJUI	5	30,408
7.	SAMUEL TROREI	8	68,364
8.	NANCY CHERONO	8	44,156
9.	SHADRACK CHARO	1724	60,000
10.	CYRUS NDEGWA	1724	60,000
11.	JOHN OJIAMBO	1724	40,000

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12.	CHEPCHIRCHIR JAMES	1724	30,000
13.	YVONNE OMENDA	1724	20,000
14.	PROF MUHAMMAD SWAZURI	1767	33,600
15.	SHADRACK CHARO	1767	13,300
16.	CYRUS NDEGWA	1767	13,300
17.	JEPCHIRCHIR RONO	1767	13,300
18.	NELLY MUNDATI	1573	7,000
19.	IAN MUTISO	1450	4,300
20.	KABALE TACHE	1683	43,600
21.	BEN BETT	1683	77,700
22.	GUYO SORA	1683	41,100
23.	RICHARD KAKAI	1683	44,100
24.	JUDY KIRIOR	1683	44,800
25.	MARY MWINGA	1683	25,200
26.	JOSEPH SHAPARA	1683	25,200
27.	JOHN MWANIKI	1683	25,200
28.	JOB MUNENE	1683	25,200
29.	COMM S. KINOTI	1683	54,600
30.	SILAS KINOTI	1579	21,000
31.	JOB MUNENE	1579	8,400
32.	JOHN MWANIKI	1579	8,400
33.	MOHAMMED SWAZURI	1696	72,800
34.	LEONARD OMULLO	1606	65,388
35.	JACQLINE NJUGUNA	1622	62,000
36.	SOLOMON MBUTHIA	1564	54,800
37.	PETER WANGONDU	1654	24,275
38.	EDITH OLANDO	1618	6,777
39.	SOSPETER OHANYA	1589	60,900
40.	ISAAC TANUI	1695	7,500
41.	MESHACK MWITI	1636	16,800
42.	CALLEN MASAHA	1637	46,000
43.	RUTH NJAU	1656	32,100
44.	KEN KIMATHI	1693	5,600
45.	SUSAN KIDEMI	1689	740
46.	MARY MWANGI	1580	5,000
47.	CEO(WORLD ENVIRONMENT DAY 2ND-5TH JUN	18	623,000
48.	ABDULKADIR KHALIF	20	18,200
	TOTAL		2,120,976

PENDING BILLS FOR FINANCIAL YEAR 2016-2017

County Land Coordination Offices

	Name	Voucher Number	Amount
1.	MUHAMUD KASAI	3	100,000

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2.	JOSEPHAT WASUA	7	28,300
3.	BETTY BOSUBEN	1766	10,000
4.	PETER OCHUODHO	1764	100,000
5.	REBBECA CHEPKEMBOI	1491	51,700
6.	REBECCA MARITIM	1728	20,750
7.	JOYCE KINYANJUI	1620	35,249
8.	THOMAS MAIYO	1517	94,297
9.	SAIDA ISAK	1531	95,990
10.	SOLOMON GITHINJI	1621	60,400
11.	PAUL KASIMBU	1730	68,000
12.	ANDREW ROTICH	1629	27,000
13.	ANDREW ROTICH	1223	64,500
14.	ANDREW ROTICH	1596	83,000
15.	ANDREW ROTICH	1597	40,000
16.	MATHEW MULI	1508	81,200
17.	HENRY ONDARA	1716	100,000
18.	HENRY ONDARA	1473	95,574
19.	J G M NKANATHA	1608	42,000
20.	FATUMA ABUBAKAR	1462	100,000
21.	FATUMA ABUBAKAR	1665	84,380
22.	CHARLES RADING	1604	94,000
23.	CHARLES RADING	1603	68,500
24.	ERIC OLINDO	1634	99,920
25.	ERIC OLINDO	1617	100,000
26.	ERIC OLINDO	1605	100,000
27.	HENRY WANYUNDI	1729	216,895
28.	HENRY WANYUNDI	1694	50,400
29.	HENRY WANYUNDI	1725	331,390
30.	BELINDA AKELLO	1731	389,800
31.	GRACE WAIRAGU	1657	90,257
32.	DOMTILA GATI	9	39,554
33.	MATANO NGATI	10	94,260
34.	MATANO NGATI	11	98,620
35.	MATANO NGATI	12	81,740
36.	SIMEON TING"AA	13	73,225
37.	CAROLINE KHASOA	14	84,825

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	TOTAL		3,395,726
PENDING BILLS FOR THE FINANCIAL YEAR 2016-2017			
GRATUITY			
	Name	Voucher Number	Amount
1.	SIMON MWACHIA	1646	2,018,062
2.	KHALIF MOHAMED	1652	2,367,390
3.	GEORGE SARUNI	1649	2,348,290
4.	PAULINE LOKURUKA	1648	2,369,991
5.	BERNARD NZAU	1647	2,569,733
6.	ANGELA KOECH	1643	869,632
7.	ALICE GICHUHI	1641	93,000
8.	JAMES MBURU	1726	603,490
9.	PAUL OKELLO	1727	957,880
10.	BASHIR HUSSEIN	1645	119,200
11.	NASIEKU MARGARET	1644	93,000
12.	JUSTUS OROO	1640	100,000
13.	SEIF JENJEWAWA	1639	105,000
14.	HAMSA ADAN	1642	111,135
15.	VIOLET OREYO	1661	29,450
	TOTAL		14,755,253
PENDING BILLS FOR THE FINANCIAL YEAR 2016-2017			
MERCHANTS			
	Name	Voucher Number	Amount
1.	M/S CHANTLIN GENERAL SUPPLIES	1743	375,000
2.	M/S KOSEN SAFARIS AFRICA	1757	80,080
3.	M/S LAKE NAIVASHA SIMBA	1490	150,000
4.	M/S SWEET LAKE RESORT	1623	13,200
5.	M/S NW REALITE LIMITED	1651	417,600
6.	M/S VISACOM VENTURES	1420	141,600
7.	M/S NISJOM TECHNOLOGIES	1540	725,000
8.	MASADA HOTEL MOI SALT LAKE	209	180,000
9.	M/S ONE LINE VENTURES	1748	2,160,000
10.	M/S TONES SUPPLIES	1749	159,800
11.	M/S OBULET ENTERPRISE	1740	368,180
12.	M/S PILLAR AUDIO VISUAL SERVICES	1549	1,470,880
13.	LONGROCK TOURS AND TRAVEL	1707	102,301
14.	ASK		102,500
15.	STANDARD GROUP		252,099

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16.	STANDARD GROUP		2,035,939
17.	NATION MEDIA GROUP		2,221,139
18.	Zac Multimedia (Negotiated)		1,160,000
19.	M/S Global Reach Technologies	1755	980,000
20.	M/S CHRISO AUTO GARAGE	1753	210,000
21.	M/S TOYOTA KENYA LIMITED	1710	360,989
22.	M/S PATIM GENERAL SUPPLIERS	1754	112,000
23.	M/S HOGWALTS SERVICES	1751	410,000
24.	M/S KENYA FORESTRY RESEARCH INSTITUTE	1546	122,500
25.	RAKERCY AGENCIES	1756	230,000
26.	M/S PAGO AIRWAYS TRAVEL	1665	76,670
27.	M/S LONGROCK TOURS AND TRAVEL	1666	17,770
28.	KOSEN SAFARIA AFRICA	1469	68,310
29.	M/S REALITE LIMITED	1650	417,600
30.	M/S RENAISSANCE INTERNATIONAL LIMITED	1367	910,420
31.	M/S SWEETIELAKE RESORT	1545	78,000
32.	LONGROCK TOURS AND TRAVEL	1474	59,320
33.	M/S LUMAGU ENTERPRISES	1628	799,000
34.	ANIMAL WORLD SAFARIS LIMITED	1519	146,392
35.	M/S OFFICE TECHNOLOGIES LTD	1558	360,000
36.	M/S POSTAL CORPORATION OF KENYA	1616	750,572
37.	POSTAL CORPORATION OF KENYA	1552	195,770
38.	M/S PARADIGM MANAGEMENT CONSULTANT	1526	1,592,804
39.	SHERMAN NYONGESA & MUTUBIA ADVOCATES	1415	1,318,672
40.	INSTITUTE OF HUMAN RESOURCE MANAGEMENT	1520	678,600
41.	ICPAK	1516	279,800
42.	M/S MEDOT ENTERPRISE	1747	549,480
43.	M/S RELI ARTS ENTERPRISE	1745	825,000
44.	M/S Tones Supplies	1750	257,000
45.	CLOBAL REACH TECHNOLOGIES	1755	929,310.35
46.	ANTHONY GIKARIA ADVOCATES		800,000
47.	GUMBO AND ADVOCATES		8,000,000
48.	SAGANA BIRIQ ADVOCATES		1,500,000
49.	NYAMODI AND COMPANY ADVOCATES		6,000,000

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50.	MARENDE AND NYAUNDI ADVOCATES		4,500,000
51.	CHANCERY WRIGHT INSURANCE		1,654,986
52.	PROF TOM OJIENDA & ASSOCIATES		9,100,000
53.	LONGROCK TOURS & TRAVEL LTD		1,883,825
54.	KOSEN TOURS		481,580
55.	PAGO AIRWAYS TRAVEL		147,555
56.	ANGANI TOURS AND TRAVEL		596,310
57.	POSTAL CORPORATION OF KENYA		949,080
58.	MASADA HOTEL		73,500
59.	SWEET LAKE RESORT		99,000
60.	KISUMU HOTEL (MASENO UNIVERSITY)		304,500
61.	HOTEL CATHAY		91,000
62.	SUNSET HOTEL LTD		4,600
63.	SAWELA LODGE		156,750
64.	SAWELA LODGE		209,000
65.	BOMA IN-ELDOROT		231,000
66.	LAKE NAIVASHA SIMBA LODGE		135,000
67.	SAWELA LODGE		437,750
68.	MASADA HOTEL		284,000
69.	LAKE NAIVASHA SIMBA LODGE		660,000
70.	ANIMAL WORLD SAFARIS LTD		1,427,798
71.	CRYSTAL VALUERS LTD		226,200
72.	NW REALITE		417,600
73.	LONG ROCK TOURS		433,625
74.	LLYOD MASIKA LTD		7,606,844
75.	NW REALITE		417,600
76.	DANA CLEAN CARE SERVICES		960,000
77.	CRYSTAL VALUERS		226,000
78.	POSTAL CORPORATION OF KENYA		335,720
79.	ANIMAL WORLD SAFARIS		1,190,640
80.	SIGNCOM		446,700
81.	KENYA BANKERS SACCO SOCIETY		124,885.6
82.	KOSEN SAFARIS		46,300
83.	MENSA GENERAL SUPPLIES		120,000
84.	MEDIANT DATA COMMUNICATION		924,000
85.	LONGROCK TOURS AND TRAVEL		18,905
86.	KOSEN SAFARIS AFRICA		26,425

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	TOTAL		78,098,975.6
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PENDING BILLS FOR FINANCIAL YEAR 2016-2017			
PAYMENTS			
	Name	Voucher Number	Amount
1.	KABALE TACHE	1	1,425,000
2.	LUCY MUKIRI	1724	80,000
3.	TOP UP ALLOWANCES	1765	12,570,000
4.	GALGALO KUNO	1684	9,100
5.	ABDULLAHI OMAR BAREY	1684	9,100
6.	NOWA AWITI	16	140,000
7.	SUSY KADESA	17	24,600
8.	GLADYS JEBET	17	22,000
9.	ZIPPORAH KIGUTA	17	28,100
10.	CATHERINE KIMISIK	17	16,000
11.	SUSY KADESA	17	1,000
12.	DR CLEMENT LENACHURU	19	25,200
13.	LOPEDEZ SAMMY	19	9,800
14.	CHARLES KEIS	19	9,800
15.	ISAAC TANUI	21	1,080,000
16.	CEO(ANNUAL WORKPLAN RETREAT-NAIVASHA)	22	2,144,000
	TOTAL		17,573,700
PENDING BILLS FOR FINANCIAL YEAR 2016-2017			
REIMBURSEMENTS			
	Name	Voucher Number	Amount
1.	JOHN MIDO	2	44,100
2.	JOY MWENDE	6	60,000
3.	GRACE ATINDA	1527	15,000
4.	SELINE CHEPKOROS	1494	29,966
5.	TOM CHAVANGI AZIZ	1561	1,362,893
6.	ISAAC NGANGA	1635	11,875
7.	JOY KAARIA	1698	60,000
8.	MARY WAKONYO	15	30,000
	TOTAL		1,420,631

GRAND TOTAL

117,365,261

ANNEX XV SUMMARY OF FIXED ASSET REGISTER

<u>Asset Class</u>	<u>Historical/Cost b/f (Kshs)</u>	<u>Additional During the year (Kshs)</u>	<u>Disposals During the year (Kshs)</u>	<u>Historical Cost c/f (Kshs)</u>
Office Equipment, Furniture and Fittings	80,253,904.00	18,248,780.00	0	98,502,684.00
ICT Equipment, Software and Other ICT Assets	148,546,070.00	0	0	148,546,070.00
Purchase of Specialized Plant, Equipment and Machinery	19,473,605.00	108,018,679.64		127,492,284.64
Intangible Assets	78,218,006.00	0	0	78,218,006.00
	<u>326,491,585.00</u>	<u>126,267,460.00</u>		<u>452,759,045.00</u>