

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

DATE: 09 JUN 2021

DAY.

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BY:

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THE AUDITOR-GENERAL

ON

NATIONAL LAND COMMISSION

**FOR THE YEAR ENDED
30 JUNE, 2020**



NATIONAL LAND COMMISSION

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	09 JUN 2021 DAY Wednesday
TABLED BY:	Leadership (HON. AMOS KUNYI)
CLERK AT THE TABLE:	Hakima Ahmed

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2020

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KEY ENTITY 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.

Our Vision

Excellent administration and management of land for sustainable development

Our Mission

To implement an efficient land administration and management system in order to ensure equity in access to land

Core Values

- Efficiency
- Transparency and Accountability
- Innovativeness
- Integrity
- Professionalism
- Rule of Law
- Independence

Motto

“Our Land, Our Wealth, Our Heritage”
“Ardhi Yetu, Mali Yetu, Urithi Wetu”

Mandate

National Land Commission derives its mandate from the Constitution of Kenya 2010, the National Land Policy (2009) and Acts of Parliament, namely the National Land Commission (NLC) Act, the Land Act and the Land Registration Act, all of 2012. The broad mandate of the National Land Commission can be categorized as provided for in the Constitution:

1. Manage Public land on behalf of the National and County governments, 67(2) a;
2. Recommend a National Land Policy to the National government, 67(2) b;
3. Advise the National government on a comprehensive program for the registration of title in land throughout Kenya, 67(2) c;

4. Conduct research related to land and the use of natural resources, and make recommendations to appropriate authorities, 67(2) d;
5. Initiate investigations, on its own initiative or on a complaint, into present or historical land injustices, and recommend appropriate redress, 67(2) e;
6. Encourage the application of traditional dispute resolution mechanisms in land conflicts, 67(2) f;
7. Assess tax on land and premiums on immovable property in any area designated by law, 67(2) f;
8. Monitor and have oversight responsibilities over Land Use Planning throughout the country, 67(2) h; and
9. Perform any other functions prescribed by national legislation. 6(3)

Powers and functions

In line with the NLC's Act, 2012, the Commission is obligated to exercise all the powers necessary for the execution of its functions under the Constitution, the NLC Act 2012 and any other written law. This translates into exercising its powers in a variety of ways like:

1. Without prejudice to the generality of subsection (1), the Commission shall have powers to;
 - Gather, by such means as it considers appropriate, any relevant information including requisition of reports, records, documents or any information from any source, including any State organ, and to compel the production of such information where it considers necessary;
 - Hold inquiries for the purposes of performing its functions under the NLC Act;
 - Take any measures it considers necessary to ensure compliance with the principles of land policy set out in Article 60 (1) of the Constitution as depicted in box 1 below. These principles continue to guide the work of the Commission.

(b) Key Management

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

Seven (7) Commissioners comprising of the Chairman and six (6) Commissioners. The Commissioners were engaged on a full-time basis. The Commissioners assumed office in December 2019 after the first Commission came to an end in February 2019

The Secretariat is headed by the Ag. Secretary/Chief Executive Officer supported by eleven (11) Directors and County coordination offices across the 47 counties. The County offices are headed by the County coordinators.



Gershom Otachi B'wonamwa-Chairman

Commissioner Gershom Otachi is the Chairman of the National Land Commission and a graduate of the University of Nairobi (LLB, 1989). He was admitted to the Bar in 1990. He has been in Legal practice as an Advocate for 29 years, appearing before all levels of Courts and Specialized Tribunals in Civil, Criminal, Land and property, Succession and Election disputes besides practice in other aspects of Commercial law and Conveyancing. He has also simultaneously practiced law in international courts for a period of over twenty years. He has served as the Chairman in two State Corporations; Policy Holders' Compensation Fund (PHCF) and Geothermal Development Company (GDC) for a total of six years. He is a member of the Law Society of Kenya, East African Law Society, International Commission of Jurists (Kenya), International Criminal Bar (ICB), International Association of Defiance Lawyers (IADAD), Association of Defence Lawyers at the UNICTR (ADAD) of which he was Vice –Chairman for 6 years and is on the ICC list of Counsel.



Gertrude Nduku Nguku - Vice-Chair

Gertrude Nduku Nguku is the Vice Chairperson of the National Land Commission. She is a Kenyan Advocate who was admitted to the bar in 1990. She holds a LLB degree from the University of Nairobi and a Master of Advanced Studies in Peace and Conflict Studies from the European University Center for Peace Studies in Austria. She has researched and written extensively on administrative and management reforms of Kenya land law and policy to end conflict and structural marginalization. She is a recognized United Nations legal and judicial reform expert who has advised governments on issues of land management, adjudication, settlement, investigations and registration. She represented public and private clients during litigation and arbitration of land cases in Kenya and advised International Judge Panels during the investigations, trial and appeal of land, corruption and war crime cases. She managed a United Nations Operations land program as a Deputy Head to investigate, adjudicate and mediate on historical land injustices and illegal occupations in Kosovo, Serbia and Macedonia. As an Advisor of the United Nations Police Commissioner in Timor-Leste, she collaborated with development partners, national and municipality government authorities to spearhead the development of the first administrative and investigation policy of the police Vulnerable Persons Unit.



Prof. James K. Tuitoek - Commissioner

Prof, James K Tuitoek joined the Commission in November, 2019 and brings on board over 35 years' wealth of experience from diverse backgrounds. A research specialist with a bias towards animal science, Prof Tuitoek holds a PhD from the University of Guelph, Canada, MSc in Animal Science, University of Manitoba Canada and a BSc in Agriculture from the University of Nairobi.

Prof Tuitoek has immense experience in the area of Management and Administration having served in various senior management roles at the Egerton University for a combined period of 19 years, half of which he was at the helm of the University as the Vice Chancellor. Prior to this, he also served as a Lecturer, Dean of Faculty (Agriculture) and Deputy Vice Chancellor (Administration and Finance). Prof. Tuitoek played a key role in the management of University Pension Plans, he was also instrumental in establishing favorable employee/ labor relations and corporate governance. Prof. Tuitoek is also the Chairman of the Audit & Risk Management Committee of the Commission and a member of other Commission Committees



Hon. Samwel Kazungu Kambi - Commissioner

Hon. Commissioner Samwel Kazungu Kambi holds a Master in Business Administration (MBA) from University of East Africa, Baraton and a Bachelor of Arts Degree in Development Studies from the same University. He worked as a Manager at Post Bank from 1990 to 1992. He started his political journey as a Member of Parliament for Kaloleni Constituency from 2007-2012. He served as an Assistant Minister for Medical Services from 2008 to 2013 under the Coalition Government.

In May 2013, Hon. Kazungu Kambi was nominated by President Uhuru Kenyatta as a Cabinet Secretary (CS) for the Ministry of Labor and Social Services, a position he held from 2013 to 2015. During his tenure he was instrumental in spearheading transition of staff from National to the 47 County governments. While at the helm as a Cabinet Secretary for Labor and Social Services, Hon. Kambi oversaw NSSF increase its revenue from Ksh 400m to Ksh. 1.2 billion by the time he was leaving. He revived National Industrial Training Authority (NITA), and was instrumental in the establishment of the

National Employment Authority vide an Act of Parliament which seeks to connect job seekers with employers. He enhanced the growth of the National Cash Transfer Program, a support program for the elderly and the disabled from 1000 to over 7000 beneficiaries.

At the Child Welfare Association, he spearheaded establishment of the National Adoption Society and the National Emergency Response, Welfare and Rescue Organization for children through a legal notice No. 58 of 23/05/1955. He has served as the Chairman of Coast Development Authority and also as a Director at the Betting Control and Licensing Board. He is pursuing a Doctorate of Philosophy (PhD) in Finance and Management at Baraton University.



Hubbie Hussein Al-Haji - Commissioner

Commissioner Hubbie Hussein Al-haji was the County Executive Committee member in Garissa County having held two different departments for the period between 2013 and 2017. She was first in charge of Agriculture, Livestock, Fisheries and Irrigation for Garissa County, she later held the same position in the department of Health Services; this follows the devolution of service from a national government to a County government. During her tenure several policies have been passed and initiative taken to attain the objective of the ministry. Under the Health docket, Garissa County was ranked as the best County in Kenya in the area of maternal and new borne health, due to enhanced referral mechanism and the established.

Ms. Hubbie is a former Executive Director, and a founding member of Womankind Kenya (WOKIKE). It was founded in 1989 as a welfare society by local Somali pastoral women who were committed to improving the living standards and the level of decision making of their fellow pastoral women and the girls in the North Eastern province. Through her work at the organization, she has been instrumental in helping the community develop and institutionalize unique, innovative approaches to eradicate poverty, human rights abuse and empower women to foster community sustainability.

Ms. Hubbie is also a former member of the Pay Review Board of the Kenya Armed Forces (Kenya Defence Forces) for the year 2009 to 2012. The major responsibility had to continuously review and assess the work condition of the Kenya military personnel and recommend favorable working conditions.

Ms. Hubbie is also a former member of the famous Bomas of Kenya delegates for the Constitution Review; she was an active member of the legal committee, which was then chaired by Prof. Kivutha Kibwana (Current Governor of Makeni County). She played a critical role in looking in to a devolved governance system, the major focus by then was federalism.

In 2006, she was awarded the Ralph Stone Memorial Award in recognition of her leadership in difficult circumstances and exemplary performance. In 2010 the President of Kenya awarded her with the prestigious award of the Order of the Moran of the Burning Spear (MBS) and also the UN Human Rights Office recognised her efforts along with the two other people in Kenya for their outstanding performance

in Human Rights advocacy. Ms Hubbie is an expert in Sustainable Development, Livelihood and food security as well as Gender and Human Right.



Alister Murimi Mutugi - Commissioner

Commissioner Alister Murimi joined National Land Commission in November 2019. He holds a Bachelor of Science Degree in Land Economics from University of Nairobi, Kenya. He is honored with a Master of Science Degree in Business Administration, Construction and Real Estate at Henley School of Business from University of Reading, in the United Kingdom. Murimi, obtained a Post Graduate Diploma in Project Management in 2006 from Royal Institute of Chartered Surveyors (RICS). He also acquired several Diplomas and Certificates related to planning and management

Murimi is a career Real Estate and Construction expert with over seventeen (17) years' experience gained in diverse and dynamic Real Estate and Construction sectors. He has been in charge of management of various commercial, industrial and residential property portfolios both in Kenya, Tanzania and other major consultancy projects within the region.

He is a Registered Estate Agent (2004), Registered Valuer (2003) and a Full Member of the Institution of Surveyors of Kenya.

Having worked in diverse fields in real estate, Commissioner Murimi brings a wealth of knowledge to the Commission in matters related to land economics, valuation and sustainable development in the land sector.



Reginald Okumu - Commissioner

Commissioner Reginald Okumu- is a seasoned professional with 20 (+) years of experience leading both profit and non-profit organizations including being Chairman of the Institution of Surveyors Kenya and Board Member, National Housing Corporation. He has served in various capacities including Chief Operating Officer, Director, Senior Valuer, Real Estate Development Advisor and Commercial Negotiator in different private sector organizations and professional services/consultancy firms. Commissioner Okumu is a Full Member of the Institution of Surveyors of Kenya, Practicing Valuer and Estate Agent by profession. He holds a Master's Degree in Business Administration from Strathmore

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Business School, a Bachelor's Degree in Land Economics from the University of Nairobi, a Post Graduate Diploma in Valuation and Estate Management Surveying from the Institution of Surveyors of Kenya and Certificate in Land Administration in Africa Searching for Land Tenure Security from the World Bank Institute. Commissioner Okumu is well conversant with the land estate sector, having specific expertise on land use and hands on experience in acquisition, development, valuation, management and disposal. Commissioner Okumu professional background, education and experience have contributed to equip him with relevant knowledge and well-rounded skills including negotiations, strategic planning, building teamwork, communication and stakeholder engagement.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

1	Ag. Secretary/Chief Executive Officer (CEO)	Kabale Tache Arero (Mrs)
2	Director, Geo Information Management (GIM)	Prof. David Ndegwa Kuria
3	Director Land Use Planning (DLUP)	Dr. Herbert Luka Musoga
4	Ag. Director Research	Dr. Mary Macharia Wandia
5	Ag. Director Finance & Administration (DFA)	Mr. Bernard Kibet Cherutich
6	Ag. Director Valuation & Taxation (DVT)	Mr. Fidelis Mburu
7	Ag. Director Natural Resources & Environment (DNRE)	Mr. Bernard Opa
8	Director Land Administration (DLA)	Ms. Mercy Muthoni Njamwea
9	Ag. Director Legal Affairs & Enforcement (DLAE)	Mr. Brian Ikol Adungo
10	Ag. Director Human Resource Management (DHRM)	Mr. Ben Bett Tuwai
11	Director Communication, Corporate Affairs & Advocacy (DCCAA)	Mr. Khalid Masoud Salim
12	Ag. Head Supply Chain Management (HSCM)	Mr. Cyrus Nyagah Njeru
13	Ag. Head Audit & Risk Management (HARM)	Mr. Peter Ochuodho Ouma
14	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, 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 quarter under review were:

Commissioner	Prof. James Tuitok	-Chairman
Commissioner	Alister Murimi	-Member
Commissioner	Gertrude N. Nguku	-Member
Ag. HARM,	Mr. Peter Ochuodho	-Secretary

Finance & Planning, SCM, ICT Corporate Communication Advocacy

The functions of this Committee include guiding on policy, processes and procedures on financial management in the Commission; sourcing for funds to the Commission budget; oversight over the management of funds of the Commission including procurement; and guidance on ICT issues of the Commission including provision of conducive working environment and working tools. The members of this Committee during the quarter under review were:

Commissioner	Hon.Kazungu Kambi	-Chairman
Commissioner	Reginald Okumu	-Member
Commissioner	Hubbie Hussein	-Member
HICT,	Mr. Amos Parletuan Kasaine	-Secretariat
Ag. DFA,	Mr Bernard Kibet Cherutich	-Secretariat
DCCAA,	Mr Khalid Masound Salim	-Secretariat
Deputy Director	Mr. Samuel Okenyi Odari	-Secretariat
Ag.SCM	Cyrus Nyagah	-Secretariat

Human Resource and Administration 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 quarter under review were:

Commissioner	Hubbie Hussein	-Chairlady
Commissioner	Prof.James Tuitoek	-Member
Commissioner	Alister Murimi	-Member
Ag.Deputy Secretary/CEO,	Francis Bor	-Secretariat
Ag.DHRM,	Mr Ben Bett	-Secretariat

Land Administration Natural Resources, GIM and Research 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 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 setting apart of trust land; 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.

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The members of this Committee during the quarter under review were:

Commissioner	Reginald Okumu	-Chairman
Commissioner	Gertrude N.Nguku	-Member
Commissioner	Hubbie Hussein	-Member
DNLIMS,	Prof. David Ndegwa Kuria	-Secretariat
Ag.DNRE,	Mr. Bernard Opa	-Secretariat
Deputy DLA,	Ms. Edith Sandara Olando	-Secretariat
Deputy DLA,	Mr Daniel Rukunga Kithunka	-Secretariat
Ag.Director Research,	Mary Macharia	-Secretariat

Land Valuation & Taxation and Land Use Planning 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 CountyGovernment levels. The Committee also 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 quarter under review were:

Commissioner	Alister Murimi	-Chairman
Commissioner	Prof.James Tuitoek	-Member
Commissioner	Hon.Kazungu Kambi	-Member
Ag.DVT	Mr. Fidelis Mburu	-Secretariat
DLUP, Dr.	Herbert Luka Musoga	-Secretariat
DLA,	Ms Mercy Muthoni Njamwea	-Secretariat
Deputy DLUP,	Rose Chelagat Kitur	-Secretariat
Deputy Director Survey,	Sospeter Oduor Ohanya	-Secretariat

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Legal Affairs & Regulatory 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 quarter under review were:

Commissioner	Gertrude N.Nguku	-Chairlady
Commissioner	Reginald Okumu	-Member
Commissioner	Hon.Kazungu Kambi	-Member
Ag. DLAE,	Mr. Brian Adungo Ikol	-Secretariat
Deputy DLAE,	Mr. Edmond Kiplagat Gichuru	-Secretariat
Deputy DLAE,	Mr. Antipas O.A Nyanjwa	-Secretariat

Other Oversight Activities

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

(e) Entity information

National Land Commission Headquarters

Ardhi House
1stNgong Avenue
Nairobi, Kenya.

National Land Commission Contacts

P.O. Box 44417 - 00100, Nairobi
Telephone: 020 2187505
E-mail: info@landcomission.go.ke
Website: www.landCommission.go.ke

National Land Commission Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

National Bank Ltd
Upper Hill Branch
NHIF Building
P O Box 45219
GPO 00100
Nairobi, Kenya

Independent Auditors

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

Principal Legal Adviser

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

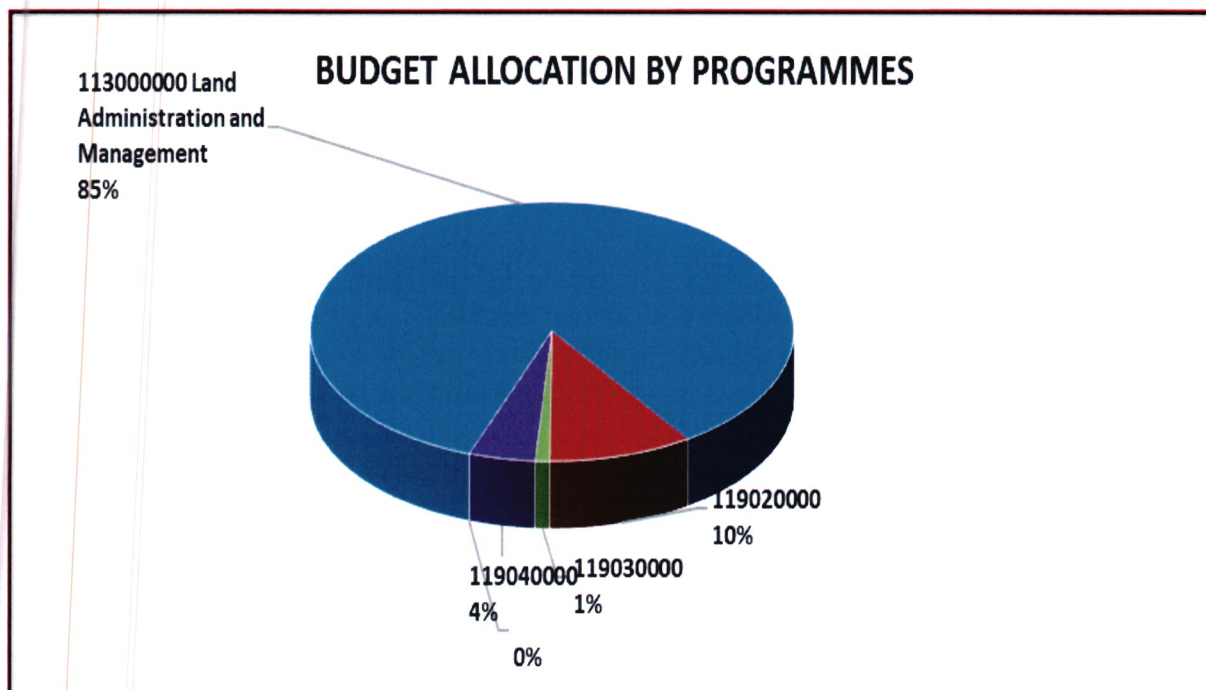
FORWARD BY THE SECRETARY / CHIEF EXECUTIVE OFFICER

I am pleased to present the financial statements of the Commission for the Financial Year (FY) 2019/20 that ended on 30 June 2020. 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.

BUDGET ALLOCATION

In the financial year 2019/20 The National Land Commission had a gross budget of **Ksh. 1,663,836,362** which was made up of **Ksh. 1,663,836,362** which is 100% recurrent
 The National Land Commission was to spend the gross budget of **Ksh. 1,663,836,362** under the following programmes:

Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
General Administration	1,567,584,920	1,535,226,661	32,358,259
Land Administration	50,524,838	42,937,066	7,587,773
Public Land Information System	4,687,406	3,083,244	1,604,162
Conflicts and Resolutions	41,039,198	38,521,825	2,517,373
113000000 Land Administration and Management	1,663,836,362	1,619,768,795	44,067,567



I. Programme: Land Administration and Management

This programme was allocated **Ksh. 1,663,836,362** representing 100% of the budget. A total of **Ksh. 1,619,768,795** spent under this programme.

Compensation Fund

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 2019/20 the Compensation Fund received **Ksh. 13,370,251,561** and brought forward funds from FY 2018/2019 of **Ksh. 13,697,376,291** making a total of **Ksh. 27,067,627,852** available for payments.

In the same financial year FY 2019/20 **Ksh. 15,027,399,007** 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, Jubilee government priority projects etc. 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.

During the FY 2019-20 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, HakiJamii, Pamoja Trust, Kituo Cha Sheria, Muhuri, HakiYetu, Ujamaa, World Vision Kenya, World Wide Fund for Nature (WWF), ShuleYangu, International Livestock Research Institute (ILRI) Association of Professional Societies of East Africa (APSEA), Kenya Forest Service (KFS), Kenya Wildlife Service (KWS), Geothermal Development Corporation (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.

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2020 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2020

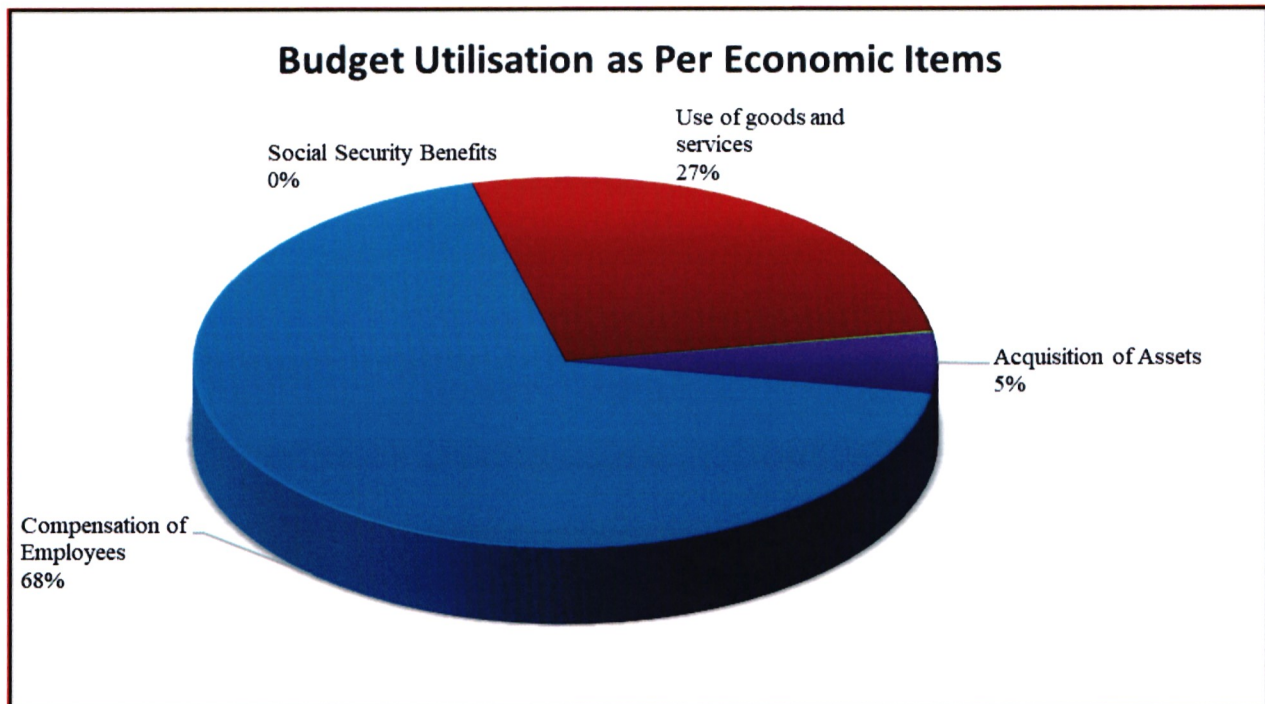
Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	1,663,836,362	1,625,134,446	38,701,916	98%
Total Payments	1,663,836,362	1,619,768,795	44,067,567	97%
Surplus for the Year		5,365,651		

Actual receipts by the NLC stood at 2% below budget which is 98% utilisation while actual payments were 3% below budget which is also 97% utilisation.

Budget Utilisation

The National Land Commission spent **Ksh. 1,619,768,795** against an approved budget of **Ksh. 1,663,836,362** representing absorption of **98%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	850,200,000	806,335,218	43,864,782
Use of goods and services	254,736,606	253,636,966	1,099,640
Social Security Benefits	524,747,298	524,284,279	463,019
Acquisition of Assets	34,152,458	35,512,332	(1,359,874)
Total Payments	1,663,836,362	1,619,768,795	44,067,567



It is noted that 50% of the National Land Commission’s budget was used on compensation of employees, 16% on use of goods and services ,2% utilised in Acquisition of assets less than 1% on social security benefits.

Current Year Performance against Prior Year

Financial Performance	Year to 30th June 2020	Year to 30th June 2019	Change	%
	KShs	KShs	KShs	Change
Total Receipts	15,171,136,473	29,750,251,596	(14,512,314,925)	(49%)
Total Payments	16,647,167,802	23,362,525,461	(6,185,455,629)	(29%)
Surplus for the Year	(1,476,031,329)	6,387,726,135	(8,377,179,228)	(123%)

Total receipts Decreased by 49% due to decreased funding mainly through exchequer releases and from other Government entities while there was a decrease of 26% in payments attributed to the compensation for affected persons.

Receipts

The National Land Commission’s receipts mainly comprise of exchequer releases from the National Treasury and Transfers from other government entities to the compensation fund. Other receipt sources include interest earned from compensation fund.

The total receipts for FY 2019/2020 stood at **Ksh. 15,171,136,473** representing 49% decrease from **Ksh. 29,750,251,596** for FY 2018/2019.

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Total Receipts Breakdown

	2019-2020	2018-2019	Change	%
	Kshs	Kshs		Change
RECEIPTS				
Transfers from National Treasury	1,625,134,446	1,235,185,875	389,948,571	32 %
Transfers from Other Government Entities	13,370,251,561	28,359,688,004	(14,922,636,245)	-53%
Other Revenues	175,750,465	155,377,717	20,372,748	13%
TOTAL REVENUES	15,171,136,473	29,750,251,596	(14,579,115,123)	-49%

The increase in total receipts is as a result of an increase in exchequer releases from the National Treasury by **Ksh.389.9 Million** due to increase in budgetary allocation. There was also decrease of Transfers from Other Government Entities by **Ksh. 14.992 Billion** Compared to the previous year. Other revenues increased by **Ksh. 20.3 Million** due to increase in deposits in the NBK Account.

Payments

The National Land Commission's payments mainly comprise of payments of compensation fund, employee compensation, use of goods and services and acquisition of assets.

The total payments for FY 2019/2020 stood at **Ksh. 16,647,167,802** representing a 29% decrease from **Ksh. 23,362,525,461** for FY 2018/2019.

Total Payment Breakdown

	2019-2020	2018-2019	Change	%
	Kshs	Kshs		Change
PAYMENTS				
Compensation of Employees	793,914,690	819,787,899	(25,873,209)	-3%
Use of goods and services	251,861,166	316,045,845	(64,184,679)	-20%
Social Security Benefits	524,284,279	2,226,879	522,057,400	23443%
Acquisition of Assets	35,512,332	63,908,120	(28,395,788)	-44%
Other Expenses-Compensation Fund	15,027,399,007	22,150,772,986	(7,123,373,979)	-32%
Board Expenses	14,196,329	9,783,732	4,412,597	45%
TOTAL PAYMENTS	16,647,167,802	23,362,525,461	(6,715,357,659)	-29%

Further analysis is here below;

- Social security increased by 23443% is due to payment of gratuity to employees.
- Use of goods decreased by 20% due to the austerity measures taken by the National Treasury during the Covid19 pandemic.
- Acquisition of assets decrease by 44% is due to austerity measures done.
- Compulsory Acquisition Compensation decreased by 32% is due less funds received from acquiring Entities.
- Board expenses increased by 45% is due to the assumption of office by new commissioners.

Financial Assets Summary

	2019-2020	2018-2019	Change	%Change
	Kshs	Kshs		
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	12,532,603,196	13,511,970,631	(979,367,435)	-7%
Cash Balances				
Total Cash And Cash Equivalents	12,532,603,196	13,511,970,631	(979,367,435)	-7%
Accounts Receivables - Outstanding Imprest and Clearance Accounts	6,460,900	11,086,956	(4,626,056)	-42%
TOTAL FINANCIAL ASSETS	12,539,064,096	13,523,057,587	(983,993,491)	-7%

Bank balances decreased by 7% as a result of reduced spending towards year end and receipts from acquiring entities.

There is also a decrease in accounts receivables by 42% as a result of decreased imprest advance by the imprest holders mainly towards year end and salary advances.

Cash Flows and Cash Position

Cash and bank balances held by National Land Commission as at 30th June 2020 was **Ksh. 12,532,603,196** compared to **Ksh 13,511,870,631** Million held as at 30th June 2019. The breakdown of the cash and bank balances is as summarized in the table below.

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Cash and Bank Balance

Cash and Bank balances	As at 30th June	As at 30th June	Change	%
	2020	2019		
	KShs	KShs	KShs	Change
Bank Balances	12,532,603,196	13,511,970,631	(979,367,435)	-7%
Cash Balances	-	-		-
Total	12,532,603,196	13,511,970,631	(979,367,435)	-7%

Bank balances Decreased by 7% as a result of increased spending towards year end and austerity measures on the budgets.

Cash Flow Activities

The table below summarizes cash flows generated and used from various activities.

	2019-2020	2018-2019	Change	%Change
	Kshs	Kshs		
CASH FLOW FROM OPERATING ACTIVITIES				
Net cash flow from operating activities	(943,855,103)	6,460,258,487	(7,404,113,589)	-115%
CASH FLOW FROM INVESTING ACTIVITIES				
Net cash flows from Investing Activities	(35,512,332)	(63,908,120)	28,395,788	-44%
CASH FLOW FROM BORROWING ACTIVITIES				
Net cash flow from financing activities	-	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	(979,367,435)	6,396,350,367	(7,375,717,802)	-115%
Cash and cash equivalent at BEGINNING of the year	13,511,970,631	7,115,620,264	6,396,350,367	90%
Cash and cash equivalent at END of the year	12,532,603,196	13,511,970,631	(979,367,435)	-7%

Net cash flows utilised in investing activities decreased due to a decline in amounts utilised in the acquisition of assets.

Net cash flows utilised in operating activities decreased due to a decrease in amounts utilised in the transfers from other government entities

In regard to the implementation of its mandate during the FY 2019/20, NLC recorded a number of achievements towards this end which, among others include:

- The Commission researched on Secure Land Rights in Trans Nzoia County, Youth & Land Rights and Land & Conflict in Kajiado County, research Publications; Gender & Land Rights booklet by NLC and FAO, Securing Public Lands in Marsabit County- (2017). Research on riparian land policy framework to inform MOLPP and other agencies
- Launch of the National Land Use policy, undertook review of the National Land Policy Sessional Paper No.3 of 2009, Participated in the review of the Physical Planning Bill 2017. Advised County Governments on commissions mandate to manage public land; advice on leasing out to investors in accordance with the law, developed a leader's guide for the Urban Land Use Planning Monitoring and oversight guidelines. Prepared County Land Use Planning profiles for 15 Counties i.e. Kiambu, Muranga, Nyandarua, Nyeri, Kirinyaga, Siaya, Homabay, Migori, Kisii, Nyamira, Nairobi, Lamu, TaitaTaveta, Kwale and Kilifi to provide baseline information for monitoring

- The Commission approved and processed 30 Change of user, over 400 transfer of land for land translating to titles. Issued 451 Letters of allotments. Transfers of land prepared for issuance of freehold titles-60. Issued School titles issued – 500. Valuation requisitions done for stamp duty, annual rents and rent apportionment. Processed and Approved 58 Subdivisions. 23 Extensions of leases, 85 Renewal of lease, 24 Change of user, 102 Building plans on new allocations, 19 PDPs verified for approval and several Letters of allotments verified
- Launch for the acquisition for LAPSET CORRIDOR, Acquisition for Ministry of Mining 9,000 acre for fluorspar mining at Elgeyo-Marakwet, Assessment of Sand dunes in Lamu - Water Resource Authority, Gazettement of the acquisition for SGR Nairobi-Naivasha (Phase 2A DK 8-120), SGR Phase 2, valuation and acquisition of Fluorspar Mining, Water Resource Authority advisory on Lamu sand dunes. Acquisition of Telkom land along Ngong Road. for Ministry of Youth, Gender and Public Service – Review of Grant and Disposition Committee, Ministry of Education: Acquisition of land on which Ruaraka Secondary and Drive Inn Primary schools are sited. Lower Nzoia Irrigation Project – Ministry of Water and Conservation. Mwache Multi-Purpose Dam Project in Kwale County Ministry of Water and Conservation. Acquisition of land for KeNHA: Kibwezi – Mutomo – Kitui – Kabati – Miwani Road Project Acquisition of land for KERRA: Mukurwe-Ini – Gakonya & Rutene – Mahua-Ini, KAA – Airports (Malindi, JKIA, Wilson, Isiolo, Nanyuki, Eldoret, Kitale, Kisumu), Inquiries and awarding compensation for SGR Nairobi-Naivasha (Phase 2) Karimenu Dam – Athi Water Services Board; Ministry of Water; Muranga County, Kangundo (Tala)-Kenol-Kangundo (Koma) and Katumani-Mombasa Road and Rehabilitation of Kenol-Machakos town-Katumani link road project – Ministry of Housing and Public Works, Guthurai-Kimbo Phase III – KeNHA
- Developed a web GIS portal on Public Land Inventory which is accessible from NLC website. The Commission has received more data from Kenya Roads Board (KRB) and Prisons. Mainstreaming of the NLIMS standards and guidelines. Through FAO 1000 copies were published and are being shared with Land stakeholders to guide in spatial data sharing. NLIMS phase I system training to Commission staff 75% complete. Refining NLIMS system according to the inputs from the user training. Finalization on NLIMS Policy. Developed the specifications for the GIS Laboratory Strengthening and Establishment of Local Area Network in County Offices tender, floated and evaluated it. Training on NLIMS and GIS Portal to PLIM and ICT officers. Additionally, PLIS system administrators drawn from PLIM, ICT, Land Admin, Land Valuation & Taxation, Risk & Audit and Finance Directorates/units underwent a 5-day intensive training on user roles management. GIS server and portal installation and training. Scanning and digitization of Kisumu County spatial data on public land to feed in the Public Land Inventory.
- The Commission also concluded 60 land cases, Prepared of Legal Management system, legal notices, instruments and documents, Undertook investigations into Historical Land Injustices. Over saw the preparation and approval of Alternative Dispute Resolution guidelines. Staff training on strategic leadership and development

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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.



Kabale Tache Arero
Ag. Secretary/CEO

STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Programmes Non-Financial Performance for the period 1st July 2019-30th June 2020

MDA Programme	OBJECTIVE	OUTCOME	Key Performance Indicators(KPI)	PERFORMANCE
S.P. 1 General Administration, Planning and Support Services	Enhance the efficiency and effectiveness of the Commission in the execution of its duties	Enhanced access on use of Land for socio-economic and environmental sustainability	No. of counties with acquired office space	Target not achieved due to budgetary constraints
			No. of counties with leased office space	Target not achieved due to budgetary constraints
			No. of reports on M&E	4 quarterly program performance reports developed.
			% increase in revenue mobilized	The support was mainly in- Kind (direct funding) from non-state actors except Ksh 100,000 received from LAPSET Authority. Resource mobilization has however been hampered by among others budgetary cuts and minimal donor funding as well as COVID -19 restrictions on operations
			No. of Advocacy programmes developed and disseminated	The onset of COVID 19 affected the execution of some programmes coupled with low funding for advocacy programmes.
S.P. 2 Land Administration and Management	Land Administration and Management		No. of grants and leases executed	Function of new lease processing domiciled in NLC by law but was transferred to the Ministry of Lands and Physical Planning by practice.
			No. of verified allotment letters	Many applications for verifications are pending because files were recalled to the records office for audit from 22 nd July to 31 st august 2019, and again for scanning and digitization process from 18th November 2019

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			No. of Issued allotment letters	Many correspondences and applications are pending because most of the files were recalled to the records office for scanning and digitization process with effect from 18th November 2019. However, 3 cases of formalization were finalized. Over 100 correspondences are pending as staff were given orders to work at home as a result of COVID-19 pandemic. Senior management were recalled back to the office in mid-June but correspondence files were not available during this quarter after National Land Commission officers were evicted from Ardhi House
			No. of leases renewed and extended	Many applications for verifications are pending because files were recalled to the records office for audit from 22 nd July to 31 st august 2019, and again for scanning and digitization process from 18th November 2019.
			No. of rules and regulations developed	This was addressed in the FY 2018/19.
			No. of Titles and Transfer documents processed	A total 4209 school data still under review and in progress
			No. of public land databases created	Collaboration with Intergovernmental Relations Technical Committee, Ministry of Devolutions and County Governments. Updating the Public inventory (verified Parcels of land) ongoing till March. An approximate of 35,000 parcels of land will be verified and updated then in an ongoing exercise
			The Land Administration Handbooks published	The handbook isn't ready for publication as it requires amendments owing to the various Land Law amendments.

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			No. of Researched and disseminated land reports	Research work is progressing and completed within a year or more. The department did not get enough funding for research consultancy but was able to complete the following publications: (a) Research publication on land conflicts in Kajiado and Kilifi Counties (b) A Public Land Management Strategy draft report. (c) Effects of land fragmentation on land use and food security project in 13 counties: Nyamira, Laikipia, Nandi, Trans Nzoia, Taita Taveta, Kiambu, Nakuru, Tana River, Makueni, Isiolo, Kisumu, Vihiga and Kajiado. Collaboration with FAO. Draft report, field work not done. Satellite data analysis report done showing the land use change over a three decade period.
			No. of frameworks developed and in use	2draft frameworks developed to be approved by commission.
			No. of Land Use oversight Advisory reports to Counties	Marsabit, laikipia, Tana River, Trans Nzoia, Baringo, MOLPP, Makueni,Kajiado,Turkana,West pokot
			-No. of advisories developed	Various advisories developed and shared including with NEMA, KFS, Ministry of Environment and Forestry, Min of Agriculture, ICRAF,
			-No. of counties inventoried	2 Counties inventoried. The Commission had plans to hold 4 bloc-based stakeholder information and data sharing forums for purposes of establishing a country-wide natural resources inventory (Eastern, Central/Nairobi, Coastal, North Rift, South Rift, North Eastern; and one major validation workshop. This has greatly been hampered by Covid-19 restrictions.
			-No. of counties assessed	2 Counties had been assessed in the first half of FY 2019/20. The process stalled with the advent of the COVID - 19 Pandemic.

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		No. of fragile ecosystems assessment reports	A number of fragile ecosystems assessment reports prepared including identification and mapping of ecologically sensitive areas in Kajiado and Nark
		No. of guidelines developed	The commission has developed 1 guideline. This has greatly been hampered by budgetary constraints
		No. of applications received and processed	As per request of the acquiring entities the actual applications received in the first half of FY 2019/20 were 26 projects. The Commission was working towards actualizing the target of 56 projects but this was hindered by the COVID -19 restrictions.
		No of advisory reports issued	Advisory issued currently awaiting MoLPP to implement the National advisory Comprehensive Programme for registration of Title in Land.
		No. of Monitoring status of registration of Land rights	Developed concept note on Uptake of land titles in the Country. Currently pending awaiting availability of funds to engage consultant.
S.P. 3 Public Land Information Management	Public Land Information Management	% of systems enhanced and upgraded	PLI Portal refinement, procurement of provider in progress
		No. of manual public land records converted and uploaded into the portal, geo-referenced, digitized and published.	Plans Scanned [155 FRs], Plans Georeferenced [20 FRs, 3 PDPs] and parcels digitized [2300 parcels]
S.P. 4 Land Disputes and Conflict Resolution	Land Disputes and Conflict Resolution	No. of claims into present or historical land injustices received.	The County offices have initiated preliminary investigation on these cases
		No. of claims admitted for investigation	Investigations on the claims could not be done in the 1st half of FY 2019/20 since the Commissioners were not in office, in the 2nd half the process was hindered as a result of the COVID -19 Pandemic. The process has started and currently ongoing.
		No. of claims investigated and recommendation	

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			s on appropriate redress	
			No. of disputes admitted for resolution through ADR and TDR mechanisms.	The Commission through its County offices surpassed its mid-year target for the 1st half, though the momentum was greatly hampered in the last quarter of the financial year due to COVID -19 restrictions
			No. of disputes admitted through ADR and TDR mechanisms.	These disputes have been resolved by the Commission's county offices. Inadequate funds /Transport for field verification
			No. of land parcels whose legality has been subjected to inquiry under section 6 of the NLC Act, 2012	The Commission was not officially constituted at the time and the Law on review of grants and disposition of public properties (Sec 14 of the NLC Act 2012 had lapsed) the commission has sought for the extension of the mandate which is pending before Parliament-
			No. of land complaints received from individuals	The cases accumulated since there was no commission in place. Many complaints have been received and are currently being addressed.

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile -

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

The National Land Commission is yet to establish an environmental policy to guide its operations. Nevertheless, The Commission has adopted the use of ICT in order to minimise on the use of paper work.

3. Employee welfare

The National Land Commission has put in place the following policies to guide while undertaking employee's welfare:

- Human Resources Manual Policy

4. Market place practices-

The National Land Commission complies with the provision of public procurement and asset disposal act of 2015.

5. Community Engagements-

During financial year 2019/2020, The National Land Commission did not have any approved strategies on community engagement. However, during the period under Covid 19 pandemic, The Commission mobilised Kshs 625,000 From the Chairperson, Commissioners and members of the secretariat. The amount was handed over to the Covid 19 Fund for the purpose of fighting and containing the spread of the Covid 19 virus.

STATEMENT OF ENTITY 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 Entity shall prepare financial statements in respect of that entity. 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 National Land Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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 entity; (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 entity; (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 entity'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 entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the National Land Commission further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the National Land Commission confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity'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 entity'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 National Land Commission's financial statements were approved and signed by the Accounting Officer on 24th September 2020.



Kabale Tache Arero
Ag. Secretary /CEO



CPA Bernard Kibet Cherutich ICPAK No: 5816
Ag. Director Finance and Administration.

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**REPORT OF THE INDEPENDENT AUDITORS ON THE NATIONAL LAND
COMMISSION**

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL LAND COMMISSION FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Land Commission set out on pages 9 to 29, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined 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 knowledge and belief were necessary for the purpose of the audit.

In my opinion, except for the effect of 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 National Land Commission as at 30 June, 2020, 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

Discrepancies Between Financial Statements and IFMIS Figures

The financial statements reflected balances which were at variance with amounts in the Integrated Financial Management Information System (IFMIS) as summarized below:

Item Description	Balance as per IFMIS Statements (Kshs.)	Balance in the Financial Statements (Kshs.)	Difference (Kshs.)
Total receipts	1,625,134,446	16,559,509,546	(14,934,375,100)
Total payments	1,619,768,795	16,654,611,332	(15,034,842,537)
Financial assets	1,793,362,788	12,438,596,658	(10,645,233,870)
Fund balance b/f	12,037,488	11,434,110	603,378
Financial liabilities	1,775,959,649	12,522,264,334	(10,746,304,685)

The Management has not provided explanation for the variances.

In the circumstances, the accuracy of the financial statements for the year ended 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Land Commission 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 statement of the current year. I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. Unresolved Prior Year Audit Matters

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, some of the unresolved prior year issues are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

2. Pending Bills

Note 17 to the financial statements indicates that the Commission had pending bills totalling Kshs.30,235,320 as at 30 June, 2020. Management has not explained why the bills were not settled during the year when they occurred. Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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 sections 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.

Long Outstanding Imprests

The statement of assets and liabilities reflects accounts receivables balance of Kshs.6,291,100 which, as disclosed in Note 11 to the financial statements includes Government imprests of Kshs.1,155,220 which had been outstanding for more than one year. This is contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station. Regulation 93(6) further provides that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate.

Under the circumstances, recoverability of the Government imprest balance of Kshs.1,155,220 as at 30 June, 2020 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Under Staffing in Internal Audit Unit

A review of the Commission's Internal Audit Unit revealed that during the year under review, the Unit had only three (3) staff members comprising of one (1) acting head of the unit and two (2) clerical officers against an approved establishment of twelve (12) officers, resulting into a deficit of nine (9) staff. The significant under staffing of the Unit might have adversely affected effective performance of the Unit thus compromising on the effectiveness of internal controls, governance and risk management systems.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue to sustain 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 Commission or 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 Commission's financial reporting process, reviewing the effectiveness of how the entity 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 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission'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 Commission 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 Commission's 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

24 May, 2021

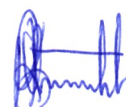
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	1,625,134,446	1,235,185,875
Transfers from Other Government Entities	2	14,758,624,635	28,359,688,004
Other Revenues	3	175,750,465	155,377,717
TOTAL REVENUES		16,559,509,546	29,750,251,596
PAYMENTS			
Compensation of Employees	4	799,344,816	819,787,899
Use of goods and services	5	254,610,562	316,045,845
Social Security Benefits	6	524,284,279	2,226,879
Acquisition of Assets	7	34,776,339	63,908,120
Other Expenses	8	15,027,399,007	22,150,772,986
Board Expenses	9	14,196,329	9,783,732
TOTAL PAYMENTS		16,654,611,332	23,362,525,461
DEFICIT / SURPLUS		(95,101,786)	6,387,726,135

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24th September, 2020 and signed by:



Kabale Tache Arero
 Ag.Secretary/CEO




CPA Bernard Kibet Cherutich ICPAK No.5816
 Ag. Director Finance and Administration


NATIONAL LAND COMMISSION
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For the year ended June 30, 2020

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	12,432,305,558	13,511,970,631
Cash Balances		-	-
Total Cash And Cash Equivalents		12,432,305,558	13,511,970,631
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	6,291,100	11,086,956
TOTAL FINANCIAL ASSETS		12,438,596,658	13,523,057,587
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	12	12,522,264,334	13,511,623,477
NET FINANCIAL ASSETS		(83,667,676)	11,434,110
REPRESENTED BY			
Fund balance b/fwd	13	11,434,110	21,951,348
During / Prior year adjustments	14	-	(6,398,243,373)
Deficit / Surplus for the year		(95,101,786)	6,387,726,135
NET FINANCIAL POSITION		(83,667,676)	11,434,110

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24th September, 2020 and signed by:


 Kabale Tache Arero
 Ag.Secretary/CEO


 CPA Bernard Kibet Cherutich ICPAK No.5816
 Ag. Director Finance and Administration

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30th JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	1,625,134,446	1,235,185,875
Transfers from Other Government Entities	2	14,758,624,635	28,359,688,004
Other Revenues	3	175,750,465	155,377,717
		16,559,509,546	29,750,251,596
Payments for operating expenses			
Compensation of Employees	4	799,344,816	819,787,899
Use of goods and services	5	254,610,562	316,045,845
Social Security Benefits	6	524,284,279	2,226,879
Other Expenses	8	15,027,399,007	22,150,772,986
Board Expenses	9	14,196,329	9,783,732
		16,619,834,993	23,298,617,341
Adjusted for:			
Adjustments during the year	14		(6,398,243,373)
Changes in receivables	15	4,795,856	8,524,232
Changes in payables	16	(989,359,143)	6,398,343,373
Net adjustments		(984,563,287)	
Net cash flow from operating activities		(1,044,888,734)	6,460,258,487
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(34,776,339)	(63,908,120)
Net cash flows from Investing Activities		(34,776,339)	(63,908,120)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(1,079,665,073)	6,396,350,367
Cash and cash equivalent at BEGINNING of the year		13,511,970,631	7,115,620,264
Cash and cash equivalent at END of the year		12,432,305,558	13,511,970,631

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24th September, 2020 and signed by:



Kabale Tache Arero
 Ag. Secretary/CEO



CPA Bernard Kibet Cherutich ICPAK No.5816
 Ag. Director Finance and Administration

NATIONAL LAND COMMISSION
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SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE PERIOD ENDED 30TH JUNE 2020

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	720,411,947	943,424,416	1,663,836,363	1,625,134,446	38,701,917	98%
Transfers from Other Government Entities	14,851,648,541	0	14,851,648,541	14,758,624,635	93,023,906	99%
Other Receipts	195,750,465	0	195,750,465	175,750,465	20,000,000	90%
Total Receipts	15,767,810,953	943,424,416	16,711,235,369	16,559,509,546	151,725,823	99%
Payments						
Compensation of Employees	455,550,000	394,650,000	850,200,000	799,344,816	50,855,184	94%
Use of goods and services	217,218,076	37,518,531	254,736,606	254,610,562	126,044	100%
Social Security Benefits	6,188,703	518,558,595	524,747,298	524,284,279	463,019	100%
Acquisition of Assets	41,455,168	(7,302,710)	34,152,458	34,776,339	(623,881)	102%
Other Expenses	15,027,399,007	0	15,027,399,007	15,041,595,336	(14,196,329)	100%
Grand Total	15,747,810,953	943,424,416	16,691,235,369	16,654,611,332	36,624,037	100%
Surplus/Deficit	20,000,000	0	20,000,000	(95,101,786)	115,101,786	

NATIONAL LAND COMMISSION
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SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE PERIOD ENDED 30TH JUNE 2020

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c%
RECEIPTS						
Exchequer releases	720,411,947	943,424,416	1,663,836,363	1,625,134,446	38,701,917	98%
Transfers from Other Government Entities	14,851,648,541	0	14,851,648,541	14,758,624,635	93,023,906	99%
Other Receipts	195,750,465	0	195,750,465	175,750,465	20,000,000	90%
Total Receipts	15,767,810,953	943,424,416	16,711,235,369	16,559,509,546	151,725,823	99%
Payments						
Compensation of Employees	455,550,000	394,650,000	850,200,000	799,344,816	50,855,184	94%
Use of goods and services	217,218,076	37,518,531	254,736,606	254,610,562	126,044	99%
Social Security Benefits	6,188,703	518,558,595	524,747,298	524,284,279	463,019	100%
Acquisition of Assets	41,455,168	(7,302,710)	34,152,458	34,776,339	(623,881)	102%
Other Expenses	15,027,399,007	0	15,027,399,007	15,041,595,336	(14,196,329)	100%
Grand Total	15,747,810,953	943,424,416	16,691,235,369	16,654,611,332	36,624,037	100%
Surplus/Deficit	20,000,000	0	20,000,000	(95,101,786)	115,101,786	

NATIONAL LAND COMMISSION
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BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE PERIOD ENDED 30TH JUNE 2020

Programme/Sub-programme	Original Budget 19-20 Kshs	Adjustments Kshs	Final Budget 19-20 Kshs	Actual on comparable basis Date, 19-20 Kshs	Budget utilization difference Kshs
Programme 119000000					
119010000 General Administration	455,550,000	394,650,000	1,567,584,920	1,535,226,661	32,358,259
119020000 Land Administration	217,218,076	37,518,531	50,524,838	42,937,066	7,587,773
119030000 Public Land Information System	6,188,703	518,558,595	4,687,406	3,083,244	1,604,162
119040000 Conflict and Resolutions	41,455,168	(7,302,710)	41,039,198	38,521,825	2,517,373
	720,411,947	943,424,416	1,663,836,362	1,619,768,795	44,067,567

SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliances 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 National Land Commission The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

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 Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

- **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 receiving entity.

- **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 recipient entity 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 20xx, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the Entity.

- **Compensation of Employees**

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

- **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.

- **Interest on Borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are paid for.

- **Repayment of Borrowing (Principal Amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

- **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 by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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

Entity 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.

6. 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.

7. 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.

8. 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 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 AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Accounts Payable

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. 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.

10. 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 to provide a sense of the overall net cash position of the Entity at the end of the year. 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.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, 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 on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there were two 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-entity transfers.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

NATIONAL LAND COMMISSION
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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

1 EXCHEQUER RELEASES

Description	2019-2020	2018-2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	248,583,658	293,386,600
Total Exchequer Releases for quarter 2	266,779,203	259,706,700
Total Exchequer Releases for quarter 3	306,437,653	398,797,275
Total Exchequer Releases for quarter 4	803,333,932	283,295,300
TOTAL	1,625,134,446	1,235,185,875

2 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers from Central government entities	14,554,822,312	10,614,283,225
Transfers from Counties	-	-
Transfer from Exchequer National Treasury SGR	203,802,323	17,745,404,778
TOTAL	14,758,624,635	28,359,688,004

The above transfers were received from the following self-reporting entities in the year

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers from Central government entities		
KURA	19,333,838	70,759,500
KeRRA	444,000	12,404,625
Metropolitan		41,487,760
National Housing Corporation		963,800
Athi Water Services Board	1,324,576,279	127,710,351
Kenha	13,210,368,195	4,803,624,931
National Land Commission Cbk-Sgr Refund		3,999,499,475
Embu Water Sewerage Company		26,749,606
Export Processing Zone		60,000
Brookside		80,400
Ministry Of Water & Irrigation		1,236,312,296
Ministry Of Defence Forces		175,866,730
Judiciary		231,000
Kenya Airports Authority		118,431,751
Mbaghathi Way Link-Hospital Road		61,000
Lappset Corridor Administration Cost/ Valuation Fees	100,000	
Mutomo - Kibwezi		40,000
Total	14,554,822,312	10,614,283,225
CBK SGR compensation	203,802,323	17,745,404,778
TOTAL	14,758,624,635	28,359,688,003

***NATIONAL LAND COMMISSION
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We have confirmed the above amounts with the disbursing entities and attached these confirmations as an Appendix to these financial statements.

NATIONAL LAND COMMISSION
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3 OTHER REVENUES

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received from NBK Compensation Fund	175,750,465	155,377,717
Other Property Income		
TOTAL	175,750,465	155,377,717

4 COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic Salary of permanent employees	532,938,414	541,164,298
Basic Wages of Temporary employees	9,225,433	12,443,593
Personal Allowances paid as part of Salary	176,690,569	235,981,974
Pension and other social security contribution	80,490,400	30,198,035
Total	799,344,816	819,787,899

5 USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, Supplies and Services	55,500	369,000
Communication, Supplies and Services	9,298,039	14,930,998
Domestic Travel and Subsistence, and Other Transportation Costs	30,065,368	67,320,476
Foreign Travel and Subsistence, and other transportation costs	3,787,813	6,935,175
Printing , Advertising and Information Supplies and Services	7,229,036	17,149,737
Rentals of Produced Assets	33,857,089	27,670,722
Training Expenses	8,745,238	5,104,361
Hospitality Supplies and Services	22,410,565	37,062,153
Insurance Costs	94,772,913	89,683,020
Specialised Materials and Supplies	-	-
Office and General Supplies and Services	5,549,287	12,771,610
Fuel Oil and Lubricants	8,998,871	16,201,286
Other Operating Expenses	23,919,771	14,306,060
Routine Maintenance – Vehicles	4,236,342	6,446,911
Routine Maintenance - Other Assets	1,684,730	94,336
Exchange Rate Losses	-	
TOTAL	254,610,562	316,045,845

6 SOCIAL SECURITY BENEFITS

	2019-2020	2018-2019
	Kshs	Kshs
Government pension and retirement benefits	524,284,279	2,226,879
Social Security benefits in cash and in kind		-
Employer Social benefits in cash and in kind		-
TOTAL	524,284,279	2,226,879

7 ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	4,450,000	24,206,929
Purchase of Office Furniture and General Equipment	7,638,164	13,095,363
Research, Studies, Project Preparation, Design & Supervision	2,517,950	8,605,828
Sub-total	14,606,114	45,908,120
Financial Assets		
Domestic Lending	20,170,225	18,000,000
Sub-total	20,170,225	18,000,000
TOTAL	34,776,339	63,908,120

8 OTHER EXPENSES

	2019-2020	2018-2019
	Kshs	Kshs
Bank Charges	795,380	660,395
Administrative Costs	127,669,319	137,683,530
NBK Accounts Compensation Fund	4,480,760,056	9,589,095,103
Other expenses – Payment on behalf of other Government Entities	10,418,174,252	12,423,333,959
TOTAL	15,027,399,007	22,150,772,986

9 BOARD EXPENSES

	2019-2020	2018-2019
	Kshs	Kshs
Emoluments of Executives	12,420,529	6,067,032
Domestic Travels Commissioners	1,025,800	1,529,700
Foreign Travel Commissioners	-	-
Airtime for Commissioners	750,000	2,187,000
TOTAL	14,196,329	9,783,732

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2020
10 : BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2019-2020	2018-2019
			Kshs	Kshs
Central Bank of Kenya 1000222011	Shs	Recurrent	810,580	247,155
Central Bank of Kenya 1000221828	Shs	Development	-	-
Central Bank of Kenya	Shs	Deposits	-	-
Central Bank of Kenya Compensation Fund 1000222011	Shs	Fund	1,977,733,998	6,238,977,022
National Bank of Kenya.010010032980000. Compensation Fund	Shs	Fund	10,453,760,980	7,272,746,455
TOTAL			12,432,305,558	13,511,970,631

11: ACCOUNTS RECEIVABLE

Description	2019-2020	2018-2019
	Kshs	Kshs
Government Imprests	1,155,220	1,267,000
Salary advances	5,096,880	9,819,956
TOTAL	6,291,100	11,086,956

12. ACCOUNTS PAYABLE

	2019-2020	2018-2019
	Kshs	Kshs
Deposits-Balances of compensation fund b/f	13,697,376,291	7,112,156,928
Receipts	13,370,251,561	28,359,688,004
Interest	175,750,465	-
Payments	(15,027,399,007)	(22,150,772,986)
Unapplied payables	306,285,023	190,551,531

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Sub Total Payable balance C/F	12,522,264,334	13,511,623,477
Deposits-Retentions		
Deposits-Rent deposits		
General Withholding Tax		
TOTAL	12,522,264,334	13,511,623,477

13 . BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	13,511,970,631	7,115,620,264
Cash in hand	-	-
Receivables - Outstanding Imprests	11,086,956	19,611,188
Payables – Deposits	(13,511,623,477)	(7,113,280,104)
TOTAL	11,434,110	21,951,348

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f	Adjusted	Adjustments	
	FY 2019/2020	Balance b/f	FY	FY 2018/2019
	as per	FY 2019/2020	2019/2020	FY 2018/2019
	Financial			
	statements			
Description of the error	Ksh	Ksh	Ksh	Ksh
Adjustments on bank account balances			-	
Adjustments on cash in hand			-	
Adjustments on payables			-	
Adjustments on receivables			-	
Others. Total Receipts less total Payments of compensation funds				6,398,243,373
TOTAL				6,398,243,373

15. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 – 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	11,086,956	19,611,188
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
Net changes in account receivables D= A+B-C	6,291,100	11,086,956
Net changes in Account receivables (Increase) Decrease C=A-D	4,795,856	8,524,232

16. CHANGES IN PAYABLES

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	13,511,623,477	7,113,280,104
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the year (C)		
Deposit and Retentions as at 30th June 2020 D= A+B-C	12,522,264,334	13,511,623,477
Net changes in Account Payables Increase (Decrease) C=A-D	(989,359,143)	6,398,343,373

17. PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods	23,709,398	121,200.00	23,709,398	121,200.00
Supply of services	36,651,128.68	5,262,834.24	18,304,727.68	23,609,235.24
Total	60,360,526.68	121,200.00	23,709,398	23,730,435.24

PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others	522,919,242.74	6,504,885.00	522,919,242.74	6,504,885.00
Total	522,919,242.74	6,504,885.00	522,919,242.74	6,504,885.00

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 National Land Commission.

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2019- 2020	2018- 2019

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	Kshs	Kshs
Key Management Compensation		
Emoluments for Executives	12,420,529	-
Domestic Travels commissioners	1,025,800	6,067,032
Foreign Travels commissioners		1,529,700
Airtime for commissions	750,000	2,187,000
	14,196,329	9,783,732
Transfers to related parties		
Transfers to other MDAs		
Transfers to SCs and SAGAs and Funds	20,170,225	
Transfers to Development Project		
Transfers to County Governments		
Transfers to non-reporting secondary and primary Schools		
Total Transfers to related parties	20,170,225	
Transfers from related parties		
Transfers from the Exchequer	1,625,134,446	
Transfers from other MDAs	14,758,624,635	28,359,688,004
(Insert any other transfers received)	-	-
Total Transfers from related parties	16,383,759,081	28,359,688,004

PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Inaccuracies in the Financial Statements Discrepancies between Financial Statements and IFMIS Figures	The financial statements and the IFMIS statement (Trial balance) have been reconciled to reflect the correct balances	Bernard Kibet Cherutich – Ag.DFA	Not Resolved	30-06-2021
2.	Accounts Receivable	Recovery for un surrendered imprest of Kshs. 128,600.00 as at 30/6/2019 has been forwarded to payroll for recovery	Bernard Kibet Cherutich – Ag.DFA	Not Resolved	30-06-2021
3.	Other Expenses Payments on Behalf of Other Government Entities	After the harmonization process was recommended, all valuations were done jointly by NLC and MOLPP. All the payment for SGR Projects were in accordance with NLC valuations which also applied to the above projects	Bernard Kibet Cherutich – Ag.DFA	Not Resolved	30-06-2021
4.	Accounts Payables- Deposits	The difference of Kshs. 817,698,100 is due to the unapplied amount, money returned, interest earned and administration cost which was held	Bernard Kibet Cherutich – Ag.DFA	Not Resolved	30-06-2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.	Pending Bills	<p>during the period under review. The amount was not included in the schedules for receipts and payments of Kshs. 12,693,925,376</p> <p>The Management agrees with the audit observation and findings. However, the Commission has been having challenges in paying all the Persons Affected by Projects (PAPS) compensation monies mainly due to protracted court cases, succession cases/issues, lack of proper documentation and family disputes fighting over compensation.</p> <p>The pending bills of Kshs.519, 000,000 is staff gratuity. And pending legal bills amounting to Kshs.273, 326,211</p>	Bernard Kibet Cherutich – Ag.DFA	Not Resolved	30-06-2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6.	Summary of Fixed Assets Register	<p>Management has noted the audit query and responds as follows</p> <p>The addition vehicles (GKB 934 S and GKB 872 S) purchased during the period under review were erroneously omitted from summary of fixed assets register but captured in all other Commission records – list of Fixed Assets. Procurement process of the said Vehicles was started in the previous financial year 207/18 and completed in the year under review. This was an overflow/spill over of the procurement process.</p>	Bernard Kibet Cherutich – Ag.DFA	Not Resolved	30-06-2021

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ANNEXES

ANNEX 1 - ANALYSIS OF PENDING BILLS

CONTRACTOR/SUPPLIER	RECURRENT
Supply of goods	
Medot Enterprises	121,200.00
	121,200.00
Supply of services	
Nyaundi & Marende Advocates	2,400,000.00
Kryslimine Salt Ltd Advocates	3,493,000.00
Njeru Nyaga & Co Advocates	1,160,000.00
Gumbo and Co Advocates	9,279,729.00
Waweru Gatonye & Co Advocates	252,000.00
Sherman Nyongesa and Mutubia Associates	1,318,672.00
Agricultural Society of Kenya	443,000.00
Institute of Human Resource Mnagenet	678,600.00
Kenya School of Government	48,720.00
Federation of Kenya Employers	49,400.00
Kenya Institute of Management	87,000.00
Strategic Public Relation	825,517.25
Postal Corporation of Kenya	1,880,213.99
Toyota Kenya	683,798.00
Lake Naivasha Resort	634,740.00
Kosen Safaris	310,845.00
Gulf African bank @ 32,000 - May and June 2020	64,000.00
	23,609,235.24
Totals	23,730,435.24

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

STAFF CLAIMS	
Paul Kasimbu	38,600.00
Solomon Kithinji	50,000.00
Winnie Kefa	30,000.00
Cyrus Kariuki Ndegwa	61,500.00
Peter Kimani	14,400.00
Edward Bosire	69,980.00
Edward Bosire	252,410.00
Edward Bosire	117,810.00
Oscar Kambona	127,835.00
Andrew Rotich	357,938.00
Judy Kirior	98,540.00
Jacqline Njuguna	123,400.00
John Muchai	4,900.00
Habiba Galgalo	100,000.00
David Rugut	33,600.00
Hilary Ngetich	8,250.00
Peter Ochuodho	61,500.00
Fatuma Abubakar	46,200.00
Mathew Muli	442,200.00
Rebecca Maritim	33,600.00
Simon Chebii	33,600.00
Onyino Mukobe	33,600.00
Charles Radiang	33,600.00
Joseph Korir	33,600.00
Saida Wande	33,600.00
Edward Bosire	33,600.00
Patrick Khamusuli	33,600.00
Geoffrey Kariuki	33,600.00
Kenedy Mwaita	33,600.00
John Loikitekui	33,600.00
Denis Mutungi	33,600.00
Jilo Abdulahi	33,600.00
Erick Ndeda	33,600.00
David Gitonga	15,055.00
Erick Ndeda	18,000.00
CEO-National Land Commission	97,600.00
Lucy Mukiri	50,000.00

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Andrew Kanumbi	50,000.00
Silas Mburugu	50,000.00
Geoffrey Rono	50,000.00
John Muchai Kamuyu	50,000.00
Josephat Wasua	57,950.00
Erick Ndeda	18,000.00
Judy Kirior	97,600.00
Josephat Wasua	81,866.00
David Gitonga	15,055.00
Violet Okumu	21,000.00
Judy Kirior	60,600.00
John Lertembe	48,000.00
Matheka Gideon	5,500.00
F K Mburu	63,820.00
Ali Ibrahim	84,000.00
Mercy Njamwea	254,100.00
M Halake	144,900.00
Oscar Kambona	9,800.00
Oscar Kambona	24,070.00
The Oscar Kambona	7,131.00
Oscar Kambona	7,900.00
Polly Nkatha	10,000.00
Josephat Wasua	125,450.00
Brian Ikol	119,000.00
Brian Ikol	30,000.00
Violet Okumu	107,100.00
Sospeter Ohanya	191,000.00
Habiba Galgalo	50,000.00
County Clerical Officers	1,410,000.00
Molu Halake	526,000.00
Wendy Maina and Debra Rono	44,925.00
Totals	6,504,885.00

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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost c/f (Kshs)
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	56,579,967	4,500,000	-	61,097,967
Office equipment, furniture and fittings	123,892,977	7,638,164	-	131,531,141
ICT Equipment, Software and Other ICT Assets	148,546,070	-	-	148,546,070
Machinery and Equipment	147,981,740	-	-	147,981,740
Biological assets	-	-	-	-
Infrastructure Assets- Roads, Rails	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets				
	102,800,994	2,517,950	-	105,318,944
Domestic lending	18,000,000	20,170,225	-	38,170,225
Work in Progress	-	-	-	-
Total	597,801,748	34,826,339	-	632,628,087

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ANNEX 4 – LIST OF PROJECTS IMPLEMENTED BY NATIONAL LAND COMMISSION

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Support to the attainment of vision 2030 through devolved land reforms in community lands of Kenya	Support to the Attainment of Vision 2030 Through Devolved Land Reforms in Community Lands of Kenya (FAOKE)	Kabale Tache Arero	No

ANNEX 5 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER NATIONAL LAND COMMISSION

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	NLC mortgage revolving fund	Offer mortgage loan to members of staff	Kabale Tache Arero	14,130,760	Yes
2	NLC car revolving fund	Offer car loans to members of staff	Kabale Tache Arero	6,039,465	Yes
				20,170,225	

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ANNEX 6- ACCOUNTS RECEIVABLE-OUTSTANDING IMPRESTS AS AT 30TH JUNE 2020

PF/NO	Particulars	Designation	Amount	Date Issued	Date Due
1989024405	GEOFFREY CHARAGU KARIUKI	N.A.	27,200.00	22 nd Aug 2019	30 th June 2020
1990014065	KENNETH MWAGODI MWAITA	TAI LPP	8,820.00	22 nd Aug 2019	30 th June 2020
1991091426	JOHN GABRIEL MULE	N.A.	27,200.00	22 nd Aug 2019	30 th June 2020
1992056356	MICHAEL MOLU HALAKE	N.A.	29,200.00	22 nd Aug 2019	30 th June 2020
1994001006	PATRICK WAWERU	N.A.	35,600.00	22 nd Aug 2019	30 th June 2020
1999002293	PATRICK ONGAYA KHAMUSALI	N.A.	35,600.00	22 nd Aug 2019	30 th June 2020
2006048454	SIMON KIPKOECH CHEBII	N.A.	137,600.00	22 nd Aug 2019	30 th June 2020
2006048519	HENRY ONDARA	N.A.	75,200.00	22 nd Aug 2019	30 th June 2020
2006069052	EDWARD MAONCHA BOSIRE	N.A.	200,000.00	21 st Aug 2019	30 th June 2020
2009109275	CHARLES WANGILA MUSUNDI	N.A.	40,000.00	28 th May 2020	30 th June 2020
2011047566	IBRAHIM HASSAN ALIO	N.A.	60,000.00	28 th May 2020	30 th June 2020
NLC 20180515	JAMES WANGIROS LONGOLE	N.A.	37,600.00	22 nd Aug 2019	30 th June 2020
NLC20130002	AMOS KASAINI PARLETUAN	N.A.	37,800.00	22 nd Feb 2020	30 th June 2020
NLC20140024	HOROW FATUMA ABUBAKAR	N.A.	37,600.00	22 nd Aug 2019	30 th June 2020
NLC20140038	PAUL KASIMBU NGEI	N.A.	35,600.00	22 nd Aug 2019	30 th June 2020
NLC20140040	JOYCE KINYANJUI NJERI	N.A.	27,200.00	22 nd Aug 2019	30 th June 2020
NLC20140041	UMI KUGULA	N.A.	37,600.00	22 nd Aug 2019	30 th June 2020
NLC20140052	DAVID KIPCHOGE	N.A.	100,000.00	28 th Oct 2019	30 th June 2020
NLC20140060	SIMEON LOTULYA TINGAA	N.A.	106,800.00	21 st Aug 2019	30 th June 2020
NLC20140075	MBITI NGATI MATANO	N.A.	200,000.00	04 th Nov 2019	30 th June 2020
NLC20150107	PAUL KALOKI MUTUNE	N.A.	67,400.00	21 st Aug 2019	30 th June 2020

1,364,020.00

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ANNEX 7- ACCOUNTS RECEIVABLE-SALARY ADVANCES AS AT 30TH JUNE 2020

S\No.	Staff No	Staff Name	Staff ID	Balance
1	NLC 20170495	Dowlay Gabow Kala	27480875	51,500
2	NLC20130002	Amos Parletuan Kasaine	23928622	200,000
3	NLC20130010	David Ndegwa Kuria	11880651	210,000
4	NLC20130011	Tache Kabale Arero	12754074	462,911
5	NLC20140015	Benard Cherutich Kibet	20041706	350,000
6	NLC20140039	Ben Tuwai Bett	11575267	133,328
7	NLC20140040	Joyce Kinyanjui N.	21735845	180,000
8	NLC20140049	Rebecca Maritim Chepkemboi	10760448	198,000
9	NLC20140051	Shale Abdile Ibrahim	1260252	298,000
10	NLC20140053	Henry Wanyundi Omukamani	13862377	250,000
11	NLC20140056	Solomon Mbiti Kithinji	7727394	117,000
12	NLC20140068	Michael Molu Halake	9559645	231,502
13	NLC20140070	Elijah Leiro Letangule	9709809	187,667
14	NLC20140075	Mbiti Matano Ngati	8435564	116,667
15	NLC20140090	Wilkister Jeridah Meso	9956332	180,000
16	NLC20140096	Ibrahim Alio H.	27838297	135,750
18	NLC20150105	Isaac Wambua Mumo	8056882	13,333
19	NLC20150107	Paul Kaloki Mutune	7794762	16,667
20	NLC20150143	Daniel Righa Mwakio	11654761	455,354
21	NLC20150172	Kennedy Karanja Barry	25198221	25,000
22	NLC20150182	Sussy Kadesa	24271386	43,750
23	NLC20150210	Joseph Shapara Kimakon	22116104	160,000
25	NLC20150268	Ibrahim Duba Jirma	98555099	105,833
26	NLC20150279	Elizabeth Mugambi Kinya	29063992	73,333
27	NLC20150284	Robert Ojienda Ouko	22894580	29,650
28	NLC20150290	David Mbugi Gitonga	22935522	7,975
29	NLC20150298	Dennis Sangale	28556734	87,500
30	NLC20150299	Joseph Lokurтом Lertembe	20100617	66,000
31	NLC20150304	Richard Kibor Kosgei	23850319	114,000
32	NLC20150320	Nancy Gitari Kathure	28112060	35,000
33	NLC20150344	John Mutuku Kilonzo	24575319	24,994
34	NLC20150348	Shake Kudu Bulle	33126887	45,833
35	NLC20150380	Redton Gideon Matheka	27060951	106,667
36	NLC20150387	Musena Jillo Muzna	30683355	27,000

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37	NLC20150398	Nancy Apoko Nyaboke	30295967	23,333
38	NLC20150453	Leonard Ringera Murerwa	23643453	4,167
40	NLC20170476	Athman Salim Tenga	24669918	8,333
41	NLC20170478	Galgalo Kunu Galgalo	23818697	137,500
43	NLC20180513	Eliud Amboko Mbaya	8972025	183,333
				5,096,880

ANNEX 8- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and 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-programmes