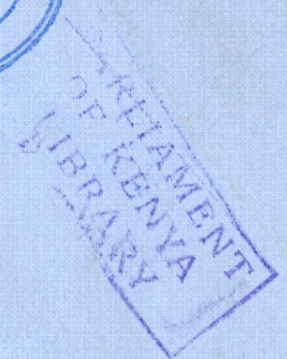
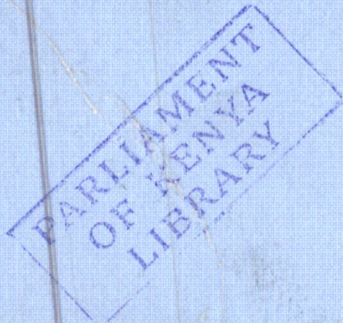


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL STATEMENTS OF**  
**MINISTRY OF LANDS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2013**



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON THE MINISTRY OF LANDS FOR THE YEAR ENDED 30 JUNE 2013

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Ministry of Lands -Vote 136, which comprise the Statement of Assets and Liabilities - Recurrent, Development and Deposits as at 30 June 2013 and the Appropriation Accounts – Recurrent and Development and financial statements for Township Roads and Drains and Outstanding Government of Kenya Loans Issued to Settlement Fund Trustees and the Land Revenue Statement for the year then ended and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

#### **Accounting Officer's Responsibility for the Financial Statements**

The Accounting Officer, Ministry of Lands is responsible for the preparation and fair presentation of these financial statements in accordance with Government Financial Regulations and Procedures and the Public Finance Management Act, 2012 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Accounting Officer is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4, 5 and 6 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on the financial statements based on these audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Ministry's preparation and fair presentation of the financial statements in order to

design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### **A. RECURRENT APPROPRIATION ACCOUNT - R.136**

##### **Basis for Qualified Opinion**

##### **1. Pending Bills**

Bills totalling Kshs 158,223,342.75 relating to 2012/2013 and chargeable to Vote R.136 were not paid during the year, but were instead carried forward to 2013/2014. Had the bills been settled and the expenditure charged to the financial statements for 2012/2013, the Appropriation Account for Vote R.136 for the year ended 30 June 2013 would have reflected a reduced Net Surplus to be surrendered to the Exchequer of Kshs 53,645,387.25 instead of Kshs 211,868,730.00 now shown. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the accounts for the subsequent year to which the expenditure will be charged. No proper explanation has been provided for this omission.

#### **B. STATEMENT OF ASSETS AND LIABILITIES FOR RECURRENT VOTE 136**

##### **Basis for Qualified Opinion**

##### **2. Long outstanding Uncleared Balances**

The Statement of Assets and Liabilities for Vote R.136 as at 30 June 2013 reflects the following brought forward account balances relating to 2011/2012 and earlier years which were not cleared in the year 2012/2013.

| <b><u>Account</u></b> | <b><u>Balance (Kshs)</u></b> |
|-----------------------|------------------------------|
| Exchequer             | 334,140,471.65               |
| Temporary Imprest     | 2,106,279.20                 |
| Advances              | 384,264.35                   |
| District Suspense     | 49,692,695.75                |
| GAV                   | 243,234,393.35               |
| Excess A-I-A          | 159,403,034.10               |

No reasons have been provided for the failure to clear these long outstanding balances.

## **C. DEVELOPMENT APPROPRIATION ACCOUNT - D.136**

### **Basis for Qualified Opinion**

#### **3. Kenya National Spatial Data Infrastructure Complex**

The expenditure on Construction of Buildings reflected in the Appropriation account relates to a contract for the construction of Kenya National Spatial Data Infrastructure Complex at Ruaraka, Nairobi. Although the project period of 156 weeks expired on 11 May 2013, a site visit carried out in March 2014 revealed that final finishing is yet to be completed and the building has, therefore, not been handed over. The delay in completing the project has not been explained.

#### **4. Under-expenditure and under-collection of Appropriations-In-Aid**

The Appropriation Account for Vote D.136 for the year ended 30 June 2013 reflects gross under-expenditure of Kshs.615,019,077.20, representing approximately 27% of approved estimates of Kshs.2,208,850,281.00. The Account further reflects under-collection of Appropriations-In-Aid of Kshs.81,226,100.00 which represents 100% of estimated receipts. No indication has been given on the measures the Ministry is taking to avoid the recurrence of a similar situation in future.

#### **5. Pending Bills**

Bills totalling Kshs.356,116,100.60 relating to 2012/2013 and chargeable to Vote D.136 were not paid during the year but were instead carried forward to 2013/2014. Had the bills been paid and the expenditure charged to the Account, the Appropriation Account for the year ended 30 June 2013 would have reflected a reduced Net Surplus to be Surrendered to the Exchequer of Kshs.177,676,876.60 instead of Kshs.533,792,977.20 now shown. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the accounts for the subsequent year to which the expenditure will be charged.

#### **Makueni County- Unbudgeted Projects by Makueni County Works Officer**

6. During the period under review, the County Works Officer received two Authorities to Incur Expenditure (AIEs) Nos. A671846 and A695964 dated 28 August, 2012 and 13 February 2013 for Kshs.5,000,000 and Kshs.4,500,000 respectively to cater for civil works at Makueni and construction of County Works Officer's Makueni Office. However, the County Works Officer undertook construction of three classrooms at Nziu Secondary School and a Proposed Home Science Laboratory, and a three bedroomed house at St. Lawrence Nziu Girls Secondary School. A total of Kshs.9,287,940 was spent vide Cheque numbers 571,607,608,609,610 and 672 between the months of February and June 2013, to complete the projects.

7. Included in the expenditure is an amount of Kshs.2,298,580 relating to construction of a three bed roomed house which had not been included in the A.I.E.s. The A.I.E.s were specifically for construction of non-residential buildings but the same was used to construct a residential house at St. Lawrence Nziu Girls Secondary School. No documentary evidence was provided to show that there was application and authority to reallocate part of these funds to build residential houses. Also, there were no documents made available to show user needs, thereby making it difficult to verify and confirm the procedure used to identify the projects that were implemented.

In the circumstance, it was not possible to confirm that the expenditure was a proper charge on public funds.

#### **Yatta District Lands Officer**

8. Examination of payment vouchers revealed an amount of Kshs.350,000.00 was paid to a Construction Company for renovation of Kithimani Settlement Offices. However, there were no specific details or Bills of Quantities detailing what the renovation entailed.

9. Further there was no inspection and acceptance report or completion certificate hence it was not possible to ascertain the specific works carried out, and the period the work was undertaken. In addition, no market surveys were done nor quotations raised prior to acquisition of the works and hence cases of overpricing could not be ruled out.

This raises doubt on whether there were any works done for the payment made, and whether the whole amount thereby paid for the works purported to have been done was a proper charge on public funds.

### **D. STATEMENT OF ASSETS AND LIABILITIES FOR DEVELOPMENT VOTE 136**

#### **Basis for Qualified Opinion**

#### **10. Exchequer Account**

The Statement of Assets and Liabilities for Vote D.136 reflects a balance of Kshs.959,147,559.30 as at 30 June 2013 against Exchequer Account which includes a balance of Kshs.351,617,118.30 relating to 2011/2012 and earlier years. No explanation has been given for failure to clear the long outstanding balance from the Ministry's records.

#### **11. General Account of Vote**

The Statement also reflects a General Account of Vote balance of Kshs.885,771,618.50 which includes a balance of Kshs.351,978,641.30 that relates to 2011/2012 and earlier years. Similarly, no explanation has been given for failure to clear the long outstanding balance from the Ministry's records.

## **E. STATEMENT OF ASSETS AND LIABILITIES FOR DEPOSITS 136**

### **Basis for Qualified Opinion**

**12.** The Statement as at 30 June, 2013 reflected Paymaster General (PMG) Account balance of Kshs.926,095,543.70. However, bank reconciliation statement for the Deposits cashbook as at 30 June 2013 reflects payments totalling Kshs.147,745.00 in the cashbook not in the bank statement relating to the period between 19 August 2010 and 6 December 2010 that had become stale as at that date. No reason was given for failure to reverse these entries in the cashbook.

**13.** The reconciliation statement also shows receipts in the cashbook not recorded in the bank statement amounting to Kshs.45,349,339.80 relating to the period between 20 August 2009 and 30 June 2012. The statement further reflects receipts in the bank statement not recorded in the cashbook totalling Kshs.169,620,957.35 relating to the period between 26 March 2009 and 21 May 2013, and which includes Kshs.56,143,000.00 described as funds transfer dated 20 July 2012 from Kenya Ports Authority. No reasons have been given for failure to bank the receipts, as well as for not posting receipts to the cashbook as at 30 June 2013.

**14.** In addition, the reconciliation statement reflects payments in the bank statement not in the cashbook totalling Kshs.3,079,736.95 relating to the period between 29 August 2012 and 11 February 2013. No reason has been provided for failure to update the cashbook as at 30 June 2013 with these payments.

**15.** The trial balance as at 30 June 2013 was not made available for audit verification. Consequently, it has not been possible to ascertain the completeness, accuracy and validity of the balances reflected in the Statement of Assets and Liabilities for Deposits 136 as at 30 June 2013.

## **F. LAND REVENUE STATEMENT**

### **Basis for Qualified Opinion**

#### **16. Revenue Paid to Exchequer**

The Statement reflects revenue totalling Kshs.1,791,959,213.31 paid to the Exchequer, which includes Kshs.716,164,236.32 remitted by the Ministry of Lands, and Kshs.1,075,794,976.99 paid directly by Kenya Revenue Authority during the year. However, the Land Revenue Statement prepared by Ministry of Finance reflects total receipts of Kshs.1,072,504,035 in respect of the revenue item during the year. No reconciliation or explanation has been provided for the difference of Kshs.719,455,178.30 between the two sets of records.

#### **17. Revenue Collected by KRA**

The Statement in addition reflects remittances made directly by Kenya Revenue Authority to Ministry of Finance during the year totalling Kshs.1,075,794,977. However, agency agreement between the Ministry of Lands and Kenya Revenue

Authority was not availed for audit confirmation of the specific terms and conditions of the agreement.

## **18. Accuracy of the Statement**

The Statement also reflects total revenue collected during the year of Kshs.1,846,530,320.99 instead of the correct figure of Kshs.1,838,311,851.49, resulting to an overstatement of revenue collections and revenue on hand by an equivalent amount of Kshs.8,218,469.50.

## **G. TOWNSHIP ROADS AND DRAINS ACCOUNTS**

### **Basis for Disclaimer of Opinion**

**19.** The Township Roads and Drains financial statements for the year ended 30 June 2013 exclude notes to the financial statements, including disclosure of significant accounting policies and comparative figures, and a statement of cash flows. No explanation has been given for failing to present the financial statements in the format required by Section 81(2)(e) of Public Finance Management Act, 2012, and Paragraph 11.10.3 of Government Financial Regulations and Procedures.

**20.** The balance sheet as at 30 June, 2013 reflects cash at bank balance of Kshs.276,155.00. However, the Ministry did not maintain a cash book and no bank reconciliation statement was prepared to support the balance of Kshs.276,155.00 as at 30 June 2013. As a result, the accuracy and existence of this balance could not be confirmed.

**21.** In the Audit Report for 2011/2012 and prior years, reference was made to an unsupported book entry of Kshs.361,196,634.45 dated 30 September 2005 used to clear accumulated deficit of Kshs.345,585,533.65 against Township Roads and Drains Account as at 30 June 2004. Available information indicates that the Treasury in January 2012 declined to grant the Ministry authority to write off the deficit. No explanation has been given on why the Ministry cleared the balance without Treasury authority as required by Government Financial Regulations and Procedures.

## **AUDIT OPINION**

In line with my responsibility, I express the following opinions on the financial statements;

### **Qualified Audit Opinion**

- i) Recurrent Appropriation Account for Vote 136
- ii) Statement of Assets and Liabilities for Recurrent Vote 136
- iii) Development Appropriation Account for Vote 136
- iv) Statement of Assets and Liabilities for Development Vote 136
- v) Statements of Assets and Liabilities for Deposits 136
- vi) Land Revenue Statement

In my opinion, except for the effect of the matters described in the respective Basis for Qualified Opinion paragraphs, the above six (6) financial statements presents fairly, in all material respects, the financial position of Ministry of Lands - Vote 136 as at 30 June 2013, and of its operations for the year then ended in accordance with Government Financial Regulations and Procedures and complies with Public Finance Management Act, 2012 of the Laws of Kenya.

**Disclaimer of Opinion**

Township Roads and Drains Accounts

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statement of Township Roads and Drains.



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

**Nairobi**

**22 May 2014**



|                             |            |
|-----------------------------|------------|
| <b>1. MINISTRY OF LANDS</b> |            |
| <b>2. VOTE .....</b>        | <b>136</b> |
| <b>3. ANNUAL ACCOUNTS</b>   |            |
| <b>4. YEAR : 2012-2013</b>  |            |

## **CONTENTS:**

- 1. Recurrent and Development Appropriation Accounts**
- 2. Lands Revenue Statements**
- 3. Roads and Drains Accounts**
- 4. Statement of Outstanding Loans**
- 5. Statements of Assets and Liabilities – Recurrent, Development and Deposits**
- 6. Exchequers Analysis Issued**
- 7. Statements of Pending Bills**



REPUBLIC OF KENYA



MINISTRY OF LANDS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

THURSDAY 27<sup>TH</sup> SEPTEMBER, 2013

## **FINANCIAL STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013**

### **1.0 Introduction**

The Ministry of Lands was charged with the responsibility of ensuring efficient and effective administration and management of the land resource. This is explicitly captured in the Ministry's Vision and Mission highlighted below:

### **VISION**

Excellence in Land Management for Sustainable Development of Kenya

### **MISSION**

To facilitate improvement of livelihood of Kenyans through efficient administration, equitable access, secure land tenure and sustainable management of land resource.

## **MANDATE**

The Ministry had the following functions as spelt out in the Presidential Circular No.1/2008, issued in May 2008 on Organization of the Government, of the Republic of Kenya:

- Land Policy and Physical Planning.
- Land transactions.
- Survey and Mapping.
- Land Adjudication.
- Settlement matters.
- Land registration.
- Valuation.
- Administration of State and Trust Land.
- Land Information Management System.

## **VALUES**

The Ministry upholds the following core values in undertaking its mandate:

- Team spirit

- Prompt customer responsiveness
- Integrity-honesty, accountability and transparency
- Patriotism
- Inclusiveness
- Consultative
- Pro-activeness and innovativeness
- Professionalism
- Promotion and protection of public interest, particularly vulnerable groups
- Impartiality and fairness
- Gender equity and equality

### **Key Strategic Objectives**

In the Ministry has identified the following key strategic objectives:

- To provide an appropriate policy and legal framework for land administration and management

- To provide appropriate guidelines for sustainable use of land
- To provide a spatial framework for socio-economic development of the country
- To improve data capture, storage and access through automation of land management processes
- To provide an integrated platform for sharing geographical information
- To generate, maintain, update and disseminate accurate geographical data for land use planning
- To improve survey and mapping services through modernization of geodetic networks
- To ensure security of tenure and facilitate investment
- To reduce bureaucratic red tape by obviating non-value adding work processes

### **Strategic programmes**

The strategic programmes are as follows:

- Land reform programme
- Land Information Management
- Land surveying, Mapping and Management of National Spatial Data

- Land use planning
- National Land information systems
- Land settlement

### **Key Strategic priorities**

The following are the key strategic priorities:

- Implementation of the Constitution of Kenya 2010 and the National Land Policy
- Implementation of an integrated GIS based National Land Information Management System
- Preparation of a National Spatial Plan
- Establishment of Kenya National Spatial Data Infrastructure
- Mapping and updating of topographical maps
- Modernization of national geodetic control networks
- Security of tenure for sustainable development
- Restructuring of work environment and process re-engineering

## **Key Management Staff**

The following was the distribution of staff in the Ministry:

| <b>Managerial Staff</b> | <b>Technical Staff</b> | <b>Support Staff</b> | <b>Total</b> |
|-------------------------|------------------------|----------------------|--------------|
| 309                     | 1,933                  | 1,580                | 3,759        |

## **PART II: MANAGEMENT REPORTS**

### **MINISTER'S REPORT**

#### **Changes in policy/strategy that affected the Ministry's operations**

In the 2012/13 financial year, the Ministry initiated the process of implementing the enacted land legislations. These legislations include Environment and Land Court Act, 2011, Land Act, 2012, Land Registration Act, 2012 and National Land Commission Act, 2012. This slowed down the number of land transactions being carried out.

## **Overview of the Ministries accomplishment and Challenges**

The main development objective of the Government is to reduce Poverty and place Kenya on a path of sustainable economic growth through implementation of the Kenya Vision 2030. The Land sector is one of the key sectors in the realization of the Vision 2030 strategy.

The Ministry` was implementing six flagship projects under this strategy namely: implementation of the Constitution and the National Land Policy, development of a National Land Information Management System (NLIMS), Modernization of Land registries, preparation of a National Spatial Plan, updating of Land Cover and Land use Maps and preparation of Land use Plans for three resort cities (Kilifi, Ukunda and Isiolo).

Currently Kenya lacks up-to-date Land information on different uses such as Agriculture, Forestry, Wildlife, Water and Infrastructure, among others. Land information is critical for decision making in all sectors. This, therefore, calls for sustained efforts and strategy to put in place an integrated **National Land Information Management System (NLIMS)** based on Geographical Information System (GIS) technology. It is important to have reliable, secure and up-to-date information on all land in Kenya in order to determine how to link land with all other development activities.

In the area of **Land Administration**, the Ministry prepared 70,264 titles mainly from adjudication schemes. The total number of titles prepared through adjudication and settlement schemes and those arising from alienation of rural and urban leasehold plots is 4.3 million.

In an effort to improve Land Management, the Ministry is implementing a comprehensive Computerization Programme. The Ministry has digitized 66,569 files in the Central Registry at the Ministry headquarters.

In Land Adjudication, a total of 30 sections were finalized. To date, adjudication of Trust Land is completed in Central and Western Provinces, except Magombe and Lugari sections in Busia District of Western Province. Land Adjudication has been, partially completed in all other provinces, except North Eastern. However, a Land Adjudication Office has been opened in Garrissa District to sensitize the locals on the need for Land Adjudication. In settlement of the poor landless families, 12,614 households were settled.

In Surveying and Mapping the Ministry achieved the following during the fiscal year 2010/2011:

- Surveyed and maintained 537 National and International boundary pillars.
- Prepared and revised 32 National topographical and thematic maps to support planning and decision-making.
- Constructed the Kenya National Spatial Data Infrastructure Centre up to 75% level.
- In support of land registration, 127,266 parcels/ plots were processed to update Registry Index Maps (RIMs).

The Kenya Institute of Surveying and Mapping (KISM) trained 315 regular students in various disciplines. The Ministry is in the process of converting KISM to a Semi-Autonomous Government Agency (SAGA). The Institute will continue to play a critical role in the country, region and internationally, particularly in training and capacity building in Surveying and Mapping.

The Ministry initiated the preparation of a **National Spatial Plan**, which is a long-term framework to guide the sectoral integration and rationalization of the social, economical and territorial development of the country in a spatial context. The principal objective of this Plan is to promote and anchor national integration and cohesion through a competitive, balanced, equitable and sustainable utilization of land resource and territorial space. A draft National Spatial Plan has been prepared and it is expected to be finalized in 2013/14 financial year.

During 2012/2013 Financial Year, the Ministry, as part of improvement in service delivery, completed construction of 2 Ardhi Houses in Meru and Lamu and refurbished several Lands offices. This will bring all services under one roof and improve security of land documents.

### **Challenges**

The following are the major challenges the Ministry faced during the financial year, inadequate funding, inadequate staff, and inadequate transport services.

### **Acknowledgement**

I would like to acknowledge all the staff in the Ministry under the guidance of the Principal Secretary for their efforts to make positive contribution to Kenyans. I would also like to appreciate the development Partners who have been supporting the Ministry through provision of finances and other efforts. The effort of our stakeholders cannot go unnoticed particularly during this important period when the Ministry was preparing the land legislations.



**HON. CHARITY KALUKI NGILU, EGH**

**CABINET SECRETARY, MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT**

# ACCOUNTING OFFICER/RECEIVER OF REVENUE/ ADMINISTRATOR OF A NATIONAL PUBLIC FUNDS REPORT

## Key achievements

The following were the achievements in the period ending 30<sup>th</sup> June 2013:

- Prepared Rules and Regulations to implement the enacted land legislations. These Legislations are, The Land Act, 2012 and The Land Registration Act, 2012. Further the Ministry prepared three draft Bills namely; Community Land Bill, Spatial Planning Bill and Eviction and Resettlement Bill.
- Operationalized the National Land Commission by having Commissioners recruited
- Generated Kshs. 9.869 Billion in revenue and collected Kshs. 575million as A.I.A.
- Safeguarded and digitized 66,569 files from the Central Registry at the Ministry headquarters
- Modernized the National Geodetic Framework by installing GNSS receivers on ten newly constructed KENREF Pillars/Stations and computed their coordinates.
- Completed construction of Lamu and Meru Ardhi houses and rehabilitated Kilifi, Nyandarua, Lamu and Embu district offices.
- Prepared a draft National Spatial Plan
- Prepared 32 topographical and thematic maps to ensure continuous update and accuracy of maps.
- Surveyed and maintained 537 National and International Boundary pillars
- Registered and issued 70,264 title deeds

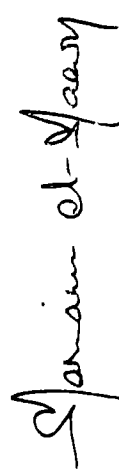
|  |  |   |   |
|--|--|---|---|
| Register and issue 120,000 title deeds | Registered and issued 70,264 title deeds | Inadequate funds to purchase green cards and title deeds due to budget cuts over the year | Policy guideline issued during the year slow down the registration of land. |
|--|--|---|---|

**Conclusion**

In the financial year 2012/2013, the Ministry collected Ksh1.12 billion in land rent. The Ministry proposes to retain the land rent revenue to implement key programmes and activities and in particular the Land Information Management System programme. This programme would require about Kshs. 4.0billion to implement which would result into significant increase in revenue and address most of the challenges that have been facing the land sector among other benefits.

The Ministry has recognized that it has the potential to generate more revenue. However, inadequate vehicles have hindered full exploitation of the Ministry's potential in the generation and collection of revenue, AIA monitoring and evaluation of programmes/projects. To this effect, the Ministry requests Treasury to avail Ksh. 1.191 billion for purchase of 388 vehicles.

The Ministry faces an acute shortage of both technical and support staff. This has mainly been attributed by loss of staff through natural attrition without replacement and the increase of districts. Currently the Ministry is operating at 56% staff capacity. The Ministry had requested Kshs.203,915,400 to recruit 683 officers but only 283 were recruited.



**MARIAMU ALI EI MAAWY**

**PRINCIPAL SECRETARY**

**MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT**

### **PART III**

#### **STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES**

Section 4 of the Public Audit Act, 2003 and Sections, 81,82 and 84 of the Public Finance Management Act, 2013 require the Accounting Officer to prepare and sign accounts for each Financial Year and submit to the Auditor General for Audit within three months. It also requires that Accounting Officers keep proper accounting records, safeguard assets within their responsibility and ensure funds entrusted to them are applied only for the purposes intended and approved by Parliament.

I accept responsibility for the maintenance of accounting records which may be relied upon in preparation of the financial statement as well as adequate systems of internal control.

I further accept responsibility for the attached annual accounts, which have been prepared in conformity with Treasury directions and appropriate Government Financial Regulations and Procedures.

I am of the opinion that the attached Appropriations and other Financial Statements present fairly the financial state of affairs of the Ministry of Lands Vote 36 as at 30<sup>th</sup> June, 2013.

  
Mariamu Ali El Maawy

**PRINCIPAL SECRETARY**

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM    | TITLE AND DETAILS  | Original    | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over       | Under       |
|------|----------|---------|--|-------------|------------------------|--------------------|--------------------|------------|-------------|
| 0000 |          |         | Ministry of Lands  | KShs        |                        |                    |                    |            |             |
|      |          |         | Net Expenditure Head 000000 ...                              | KShs        |                        |                    |                    |            |             |
|      |          |         | Headquarters Administrative Services                         |             |                        |                    |                    |            |             |
| 0001 |          |         | Headquarters Administrative Services                         |             |                        |                    |                    |            |             |
|      | 01       |         | Headquarters Administrative Services                         |             |                        |                    |                    |            |             |
|      |          | 2110100 | Basic Salaries - Permanent Employees                         | 52,347,048  | 19,821,560             | 72,168,608         | 72,165,359         | 0          | 3,249       |
|      |          | 2110200 | Basic Wages - Temporary Employees                            | 1,000,000   | 0                      | 1,000,000          | 999,700            | 0          | 300         |
|      |          | 2110300 | Personal Allowances paid as part of Salary                   | 46,538,000  | 7,834,751              | 54,372,751         | 54,536,940         | -164,189   | 0           |
|      |          | 2210100 | Utilities, Supplies and Services                             | 17,328,200  | 0                      | 17,328,200         | 18,041,093         | -714,893   | 0           |
|      |          | 2210200 | Communication, Supplies and Services                         | 9,395,296   | 60,470                 | 9,455,766          | 9,328,707          | 0          | 127,059     |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other                   | 17,954,781  | -295,478               | 17,659,303         | 15,621,219         | 0          | 2,038,084   |
|      |          | 2210400 | Foreign Travel and Subsistence, and Other                    | 1,917,400   | -383,480               | 1,533,920          | 1,314,593          | 0          | 219,327     |
|      |          | 2210500 | Transportation Costs   | 15,484,000  | -2,188,400             | 13,295,600         | 10,555,177         | 0          | 2,740,423   |
|      |          | 2210600 | Printing, Advertising and Information Supplies and Services  | 350,000     | 0                      | 350,000            | 271,000            | 0          | 79,000      |
|      |          | 2210700 | Rentals of Produced Assets                                   | 5,895,149   | -1,089,029             | 4,806,120          | 4,419,391          | 0          | 186,729     |
|      |          | 2210800 | Training Expenses (including capacity building)              | 4,100,000   | 90,000                 | 4,190,000          | 4,114,526          | 0          | 75,474      |
|      |          | 2211000 | Hospitality Supplies and Services                            | 3,065,000   | 0                      | 3,065,000          | 1,954,751          | 0          | 1,110,249   |
|      |          | 2211100 | Office and General Supplies and Services                     | 6,559,416   | 178,058                | 6,737,474          | 6,080,253          | 0          | 657,221     |
|      |          | 2211200 | Fuel Oil and Lubricants                                      | 10,400,000  | 0                      | 10,400,000         | 10,582,418         | -182,418   | 0           |
|      |          | 2211300 | Other Operating Expenses                                     | 8,050,000   | -1,760,000             | 6,290,000          | 3,412,754          | 0          | 877,246     |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipment | 8,832,000   | 0                      | 8,832,000          | 6,883,465          | 0          | 1,948,535   |
|      |          | 2220200 | Routine Maintenance - Other Assets                           | 9,146,624   | -1,350,000             | 10,496,624         | 9,444,593          | 0          | 1,052,031   |
|      |          | 2630100 | Current grants to Govt. Agencies and other levels of Govt.   | 240,000,000 | -120,000,000           | 120,000,000        | 8,889,784          | 0          | 111,130,236 |
|      |          | 2710100 | Govt. Pension and Retirement Benefits                        | 2,880,000   | 0                      | 2,880,000          | 2,879,383          | 0          | 617         |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.                       | 2,310,848   | -462,170               | 1,848,678          | 1,080,080          | 0          | 768,598     |
|      |          | 3111100 | Purch. of Specialised Plant, Equipment & Mach.               | 1,500,000   | -1,134,000             | 366,000            | 159,253            | 0          | 206,747     |
|      |          |         | GROSS EXPENDITURE  | 462,651,762 | -97,977,718            | 364,674,044        | 242,694,421        | -1,241,500 | 123,221,123 |
|      |          |         | Appropriations in Aid  |             |                        |                    |                    |            |             |
|      |          |         | Total Appropriations in Aid                                  | KShs        |                        |                    |                    | 0          |             |
|      |          |         | Net Expenditure SubHead 01 ...                               | KShs        |                        |                    |                    |            |             |
| 02   |          |         | Aids Control Unit Headquarters                               | 462,651,762 | -97,977,718            | 364,674,044        | 242,694,421        | -1,241,500 | 123,221,123 |
|      |          |         | Administrative Services                                      |             |                        |                    |                    |            |             |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other                   | 574,000     | -57,400                | 516,600            | 454,200            | 0          | 62,400      |
|      |          | 2210500 | Printing, Advertising and Information Supplies and Services  | 440,000     | -44,000                | 396,000            | 249,900            | 0          | 146,100     |
|      |          | 2210700 | Training Expenses (including capacity building)              | 889,357     | -173,871               | 695,486            | 605,175            | 0          | 90,311      |
|      |          | 2210800 | Hospitality Supplies and Services                            | 500,000     | -50,000                | 450,000            | 301,495            | 0          | 148,505     |
|      |          | 2211100 | Office and General Supplies and Services                     | 315,000     | -31,500                | 283,500            | 177,730            | 0          | 105,770     |
|      |          | 2211200 | Fuel Oil and Lubricants                                      | 400,000     | 0                      | 400,000            | 332,993            | 0          | 67,007      |
|      |          | 3111100 | Purch. of Specialised Plant, Equipment & Mach.               | 100,000     | -20,000                | 80,000             | 70,000             | 0          | 10,000      |
|      |          |         | GROSS EXPENDITURE  | 3,198,357   | -376,771               | 2,821,586          | 2,191,493          | 0          | 630,093     |
|      |          |         | Appropriations in Aid  |             |                        |                    |                    |            |             |

**RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13**

| HEAD | SUB HEAD | ITEM    | TITLE AND DETAILS  | Original          | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over           | Under             |
|------|----------|---------|--|-------------------|------------------------|--------------------|--------------------|----------------|-------------------|
|      |          |         |  | KShs              | KShs                   | KShs               | KShs               | KShs           | KShs              |
| 0001 |          |         | Headquarters Administrative Services   |                   |                        |                    |                    |                |                   |
|      | 02       |         | Aids Control Unit Headquarters Administrative Services                         |                   |                        |                    |                    |                |                   |
|      |          |         | Appropriations in Aid  |                   |                        |                    |                    |                |                   |
|      |          |         | Total Appropriations in Aid  | 3,198,357         | -376,771               | 2,821,586          | 2,191,493          | 0              | 630,093           |
|      |          |         | Net Expenditure SubHead 02   |                   |                        |                    |                    |                |                   |
|      | 03       |         | Information Communication Technology Unit Headquarters Administrative Services |                   |                        |                    |                    |                |                   |
|      |          | 2110100 | Basic Salaries - Permanent Employees   | 5,791,896         | 2,021,372              | 7,813,268          | 7,812,291          | 0              | 977               |
|      |          | 2110300 | Personal Allowances paid as part of Salary                                     | 3,284,000         | 300,000                | 3,584,000          | 3,583,727          | 0              | 273               |
|      |          | 2210200 | Communication, Supplies and Services   | 2,835,000         | 1,716,500              | 4,551,500          | 3,581,300          | 0              | 970,200           |
|      |          | 2210700 | Training Expenses (including capacity building)                                | 2,460,058         | -482,012               | 1,968,046          | 1,988,735          | -20,689        | 0                 |
|      |          | 2211100 | Office and General Supplies and Services                                       | 945,000           | -94,500                | 850,500            | 850,500            | 0              | 0                 |
|      |          | 2211300 | Other Operating Expenses   | 1,200,000         | -240,000               | 960,000            | 721,950            | 0              | 238,050           |
|      |          | 2220200 | Routine Maintenance - Other Assets   | 1,000,000         | 0                      | 1,000,000          | 486,951            | 0              | 513,049           |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.   | 1,040,000         | -208,000               | 832,000            | 18,990             | 0              | 813,010           |
|      |          | 3111100 | Purch. of Specialised Plant, Equipment & Mach.                                 | 3,000,000         | -600,000               | 2,400,000          | 1,988,640          | 0              | 411,360           |
|      |          |         | <b>GROSS EXPENDITURE</b>   | <b>21,555,954</b> | <b>2,403,360</b>       | <b>23,959,314</b>  | <b>21,033,084</b>  | <b>-20,689</b> | <b>2,946,919</b>  |
|      |          |         | Appropriations in Aid  |                   |                        |                    |                    |                |                   |
|      |          |         | Total Appropriations in Aid  | 21,555,954        | 2,403,360              | 23,959,314         | 21,033,084         | -20,689        | 2,946,919         |
|      |          |         | Net Expenditure SubHead 03   |                   |                        |                    |                    |                |                   |
|      | 04       |         | Computerization Programme Headquarters Administrative Services                 |                   |                        |                    |                    |                |                   |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs                | 3,669,000         | -368,900               | 3,320,100          | 2,669,528          | 0              | 650,572           |
|      |          | 2210400 | Foreign Travel and Subsistence, and Other Transportation Costs                 | 1,921,500         | -384,300               | 1,537,200          | 1,246,530          | 0              | 290,670           |
|      |          | 2210700 | Training Expenses (including capacity building)                                | 830,023           | -166,004               | 664,019            | 661,360            | 0              | 2,659             |
|      |          | 2210800 | Hospitality Supplies and Services  | 392,000           | -39,200                | 352,800            | 292,430            | 0              | 60,370            |
|      |          | 2211100 | Office and General Supplies and Services                                       | 1,638,000         | -163,800               | 1,474,200          | 1,000,193          | 0              | 474,007           |
|      |          | 2211300 | Other Operating Expenses   | 7,200,000         | -1,440,000             | 5,760,000          | 4,455,550          | 0              | 1,304,450         |
|      |          | 2220200 | Routine Maintenance - Other Assets   | 4,970,000         | 0                      | 4,970,000          | 4,897,460          | 0              | 72,540            |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.   | 37,954,447        | -7,590,889             | 30,363,558         | 22,617,360         | 0              | 7,746,198         |
|      |          | 3111100 | Purch. of Specialised Plant, Equipment & Mach.                                 | 32,600,000        | -6,520,000             | 26,080,000         | 25,896,947         | 0              | 183,053           |
|      |          |         | <b>GROSS EXPENDITURE</b>   | <b>91,194,970</b> | <b>-16,673,093</b>     | <b>74,521,877</b>  | <b>63,737,359</b>  | <b>0</b>       | <b>10,784,518</b> |
|      |          |         | Appropriations in Aid  |                   |                        |                    |                    |                |                   |
|      |          |         | Total Appropriations in Aid  | 91,194,970        | -16,673,093            | 74,521,877         | 63,737,359         | 0              | 10,784,518        |
|      |          |         | Net Expenditure SubHead 04   |                   |                        |                    |                    |                |                   |
|      | 05       |         | Finance Management Services  |                   |                        |                    |                    |                |                   |
|      |          |         | Headquarters Administrative Services   |                   |                        |                    |                    |                |                   |
|      |          | 2110100 | Basic Salaries - Permanent Employees   | 2,900,796         | 1,012,357              | 3,913,093          | 3,912,291          | 0              | 802               |
|      |          | 2110300 | Personal Allowances paid as part of Salary                                     | 2,566,000         | 200,000                | 2,766,000          | 2,763,773          | 0              | 2,227             |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs                | 875,000           | -87,500                | 787,500            | 365,800            | 0              | 421,700           |
|      |          | 2210700 | Training Expenses (including capacity building)                                | 1,465,040         | -293,008               | 1,172,032          | 1,086,400          | 0              | 82,632            |
|      |          | 2210800 | Hospitality Supplies and Services  | 854,000           | -85,400                | 768,600            | 768,500            | 0              | 100               |
|      |          | 2211100 | Office and General Supplies and Services                                       | 5,175,000         | -51,750                | 4,857,500          | 25,000             | 0              | 440,750           |

VOTE R136 MINISTRY OF LANDS  
 RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM    | TITLE AND DETAILS   | Original    | Add/less Supplementary | Approved Estimates | Actual Expenditure | Over       | Under       |
|------|----------|---------|---|-------------|------------------------|--------------------|--------------------|------------|-------------|
| 0001 |          |         | Headquarters Administrative Services                                      | KShs        | KShs                   | KShs               | KShs               | KShs       | KShs        |
| 05   |          |         | Finance Management Services<br>Headquarters Administrative Services       |             |                        |                    |                    |            |             |
|      |          | 2220200 | Routine Maintenance - Other Assets  | 205,000     | 0                      | 205,000            | 175,140            | 0          | 29,860      |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.                                    | 256,000     | -51,200                | 204,800            | 70,000             | 0          | 134,800     |
|      |          |         | GROSS EXPENDITURE   | 9,639,276   | 643,499                | 10,282,775         | 9,169,903          | 0          | 1,112,872   |
|      |          |         | Appropriations In Aid   |             |                        |                    |                    |            |             |
|      |          |         | Total Appropriations In Aid   | KShs        | KShs                   | KShs               | KShs               | KShs       | KShs        |
|      |          |         | Net Expenditure SubHead 05  | 9,639,276   | 643,499                | 10,282,775         | 9,169,903          | 0          | 1,112,872   |
| 06   |          |         | Gender and Education Headquarters<br>Administrative Services              |             |                        |                    |                    |            |             |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs           | 567,000     | -56,700                | 510,300            | 312,840            | 0          | 197,460     |
|      |          | 2210500 | Printing, Advertising and Information Supplies and Services               | 480,000     | -48,000                | 432,000            | 273,715            | 0          | 158,285     |
|      |          | 2210700 | Training Expenses (including capacity building)                           | 815,023     | -163,004               | 652,019            | 404,980            | 0          | 247,039     |
|      |          | 2210800 | Hospitality Supplies and Services   | 350,000     | -35,000                | 315,000            | 300,910            | 0          | 14,090      |
|      |          | 2211100 | Office and General Supplies and Services                                  | 100,957     | -10,096                | 90,861             | 83,800             | 0          | 7,061       |
|      |          |         | GROSS EXPENDITURE   | 2,312,980   | -312,800               | 2,000,180          | 1,376,245          | 0          | 623,935     |
|      |          |         | Appropriations In Aid   |             |                        |                    |                    |            |             |
|      |          |         | Total Appropriations In Aid   | KShs        | KShs                   | KShs               | KShs               | KShs       | KShs        |
|      |          |         | Net Expenditure SubHead 06  | 2,312,980   | -312,800               | 2,000,180          | 1,376,245          | 0          | 623,935     |
| 07   |          |         | Land Policy Formulation Programme<br>Headquarters Administrative Services |             |                        |                    |                    |            |             |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs           | 1,001,000   | -100,100               | 900,900            | 696,038            | 0          | 204,862     |
|      |          | 2210500 | Printing, Advertising and Information Supplies and Services               | 3,319,280   | -1,331,928             | 1,987,352          | 2,445,805          | -458,453   | 0           |
|      |          | 2210700 | Training Expenses (including capacity building)                           | 1,012,747   | -202,549               | 810,198            | 792,040            | 0          | 18,158      |
|      |          | 2210800 | Hospitality Supplies and Services   | 4,055,950   | -1,405,595             | 2,650,355          | 2,831,728          | 0          | 18,627      |
|      |          | 2211100 | Office and General Supplies and Services                                  | 465,910     | -46,591                | 419,319            | 411,314            | 0          | 8,005       |
|      |          | 2211200 | Fuel Oil and Lubricants   | 389,242     | 0                      | 389,242            | 330,233            | 0          | 39,010      |
|      |          | 2211300 | Other Operating Expenses  | 620,000     | -124,000               | 496,000            | 460,000            | 0          | 36,000      |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipmt.               | 147,200     | 0                      | 147,200            | 83,620             | 0          | 63,580      |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.                                    | 166,400     | -33,280                | 133,120            | 112,410            | 0          | 20,711      |
|      |          |         | GROSS EXPENDITURE   | 11,157,729  | -3,244,043             | 7,913,686          | 7,963,187          | -458,453   | 408,952     |
|      |          |         | Appropriations In Aid   |             |                        |                    |                    |            |             |
|      |          |         | Total Appropriations In Aid   | KShs        | KShs                   | KShs               | KShs               | KShs       | KShs        |
|      |          |         | Net Expenditure SubHead 07  | 11,157,729  | -3,244,043             | 7,913,686          | 7,963,187          | -458,453   | 408,952     |
| 0002 |          |         | Revenue Secretariat   |             |                        |                    |                    |            |             |
|      |          |         | Net Expenditure Head 000100   | KShs        | KShs                   | KShs               | KShs               | KShs       | KShs        |
|      |          |         | Revenue Secretariat   | 601,711,028 | -115,537,566           | 486,173,462        | 348,165,692        | -1,720,642 | 139,728,412 |
| 01   |          |         | Headquarters Revenue Secretariat  |             |                        |                    |                    |            |             |
|      |          | 2110100 | Basic Salaries - Permanent Employees                                      | 7,377,576   | 2,574,774              | 9,952,350          | 10,002,813         | -50,463    | 0           |
|      |          | 2110300 | Personal Allowances paid as part of Salary                                | 4,520,000   | 500,000                | 5,020,000          | 4,950,224          | 0          | 69,776      |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs           | 799,680     | -79,968                | 719,712            | 658,000            | 0          | 61,712      |

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RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM    | TITLE AND DETAILS   | Original   | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over    | Under     |
|------|----------|---------|---|------------|------------------------|--------------------|--------------------|---------|-----------|
|      |          |         |   | KShs       | KShs                   | KShs               | KShs               | KShs    | KShs      |
| 0002 |          |         | Revenue Secretariat   |            |                        |                    |                    |         |           |
|      | 01       |         | Headquarters Revenue Secretariat                                |            |                        |                    |                    |         |           |
|      |          | 2210800 | Hospitality Supplies and Services                               | 400,000    | -40,000                | 360,000            | 344,127            | 0       | 15,873    |
|      |          | 2211100 | Office and General Supplies and Services                        | 2,729,250  | -272,925               | 2,456,325          | 1,394,763          | 0       | 1,061,562 |
|      |          | 2211200 | Fuel Oil and Lubricants   | 474,000    | 0                      | 474,000            | 468,952            | 0       | 5,048     |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipmt.     | 423,200    | 0                      | 423,200            | 418,300            | 0       | 4,900     |
|      |          | 2220200 | Routine Maintenance - Other Assets                              | 282,500    | 0                      | 282,500            | 234,800            | 0       | 47,700    |
|      |          |         | GROSS EXPENDITURE   | 17,006,206 | 2,681,881              | 19,688,087         | 18,471,978         | -50,463 | 1,266,572 |
|      |          |         | Appropriations in Aid   |            |                        |                    |                    |         |           |
|      |          |         | Total Appropriations in Aid . . . . .                           |            |                        |                    |                    |         |           |
|      |          |         | Net Expenditure SubHead 01 . . . . .                            | 17,006,206 | 2,681,881              | 19,688,087         | 18,471,978         | -50,463 | 1,266,572 |
|      |          |         | Net Expenditure Head 000200 . . . . .                           | 17,006,206 | 2,681,881              | 19,688,087         | 18,471,978         | -50,463 | 1,266,572 |
| 0003 |          |         | Development Planning Services                                   |            |                        |                    |                    |         |           |
|      | 01       |         | Headquarters Development Planning Services                      |            |                        |                    |                    |         |           |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 2,484,370  | -248,437               | 2,235,933          | 2,144,887          | 0       | 91,046    |
|      |          | 2210700 | Training Expenses (including capacity building)                 | 1,289,535  | -257,908               | 1,031,627          | 756,500            | 0       | 275,127   |
|      |          | 2211100 | Office and General Supplies and Services                        | 315,000    | -31,500                | 283,500            | 102,500            | 0       | 181,000   |
|      |          | 2211200 | Fuel Oil and Lubricants   | 400,000    | 0                      | 400,000            | 285,911            | 0       | 114,089   |
|      |          | 2211300 | Other Operating Expenses  | 2,400,000  | -480,000               | 1,920,000          | 993,650            | 0       | 926,350   |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipmt.     | 294,400    | 0                      | 294,400            | 90,264             | 0       | 204,136   |
|      |          | 2220200 | Routine Maintenance - Other Assets                              | 80,000     | 0                      | 80,000             | 62,500             | 0       | 17,500    |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.                          | 80,000     | -16,000                | 64,000             | 0                  | 0       | 64,000    |
|      |          |         | GROSS EXPENDITURE   | 7,343,305  | -1,033,845             | 6,309,460          | 4,436,212          | 0       | 1,873,248 |
|      |          |         | Appropriations in Aid   |            |                        |                    |                    |         |           |
|      |          |         | Total Appropriations in Aid . . . . .                           |            |                        |                    |                    |         |           |
|      |          |         | Net Expenditure SubHead 01 . . . . .                            | 7,343,305  | -1,033,845             | 6,309,460          | 4,436,212          | 0       | 1,873,248 |
|      |          |         | Net Expenditure Head 000300 . . . . .                           | 7,343,305  | -1,033,845             | 6,309,460          | 4,436,212          | 0       | 1,873,248 |
| 0004 |          |         | Headquarters Administrative Services                            |            |                        |                    |                    |         |           |
|      | 01       |         | Headquarters Administrative Services                            |            |                        |                    |                    |         |           |
|      |          | 2110100 | Basic Salaries - Permanent Employees                            | 31,395,852 | 10,957,152             | 42,353,004         | 42,352,932         | 0       | 72        |
|      |          | 2110300 | Personal Allowances paid as part of Salary                      | 19,352,000 | 3,881,714              | 23,233,714         | 23,033,775         | 0       | 199,939   |
|      |          | 2210200 | Communication, Supplies and Services                            | 615,600    | -61,560                | 554,040            | 519,952            | 0       | 34,088    |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 521,500    | -52,150                | 469,350            | 422,846            | 0       | 46,504    |
|      |          | 2210500 | Printing, Advertising and Information Supplies and Services     | 261,980    | -19,198                | 242,782            | 106,970            | 0       | 135,812   |
|      |          | 2210700 | Training Expenses (including capacity building)                 | 2,880,070  | -576,013               | 2,304,057          | 2,296,700          | 0       | 5,357     |
|      |          | 2210800 | Hospitality Supplies and Services                               | 315,630    | -31,563                | 284,067            | 224,650            | 0       | 59,417    |
|      |          | 2211000 | Specialised Materials and Supplies                              | 10,000     | 0                      | 10,000             | 0                  | 0       | 10,000    |
|      |          | 2211100 | Office and General Supplies and Services                        | 945,000    | -94,500                | 850,500            | 422,594            | 0       | 427,906   |

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM    | TITLE AND DETAILS   |             | Original   | Add/less Supplementary | Approved Estimates | Actual Expenditure | Over      | Under |
|------|----------|---------|---|-------------|------------|------------------------|--------------------|--------------------|-----------|-------|
|      |          |         |   |             |            |                        |                    |                    |           |       |
| 0004 |          |         | Headquarters Administrative Services                            |             | KShs       | KShs                   | KShs               | KShs               | KShs      | KShs  |
|      | 01       |         | Headquarters Administrative Services                            |             |            |                        |                    |                    |           |       |
|      |          | 2211200 | Fuel Oil and Lubricants   | 471,920     | 0          | 471,920                | 419,246            | 0                  | 52,674    |       |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipmt.     | 257,600     | 0          | 257,600                | 0                  | 0                  | 257,600   |       |
|      |          | 2220200 | Routine Maintenance - Other Assets                              | 200,600     | 0          | 200,600                | 123,451            | 0                  | 77,150    |       |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.                          | 445,388     | -89,078    | 356,310                | 0                  | 0                  | 356,310   |       |
|      |          |         | GROSS EXPENDITURE   | 57,673,140  | 13,914,804 | 71,587,944             | 69,925,116         | 0                  | 1,662,828 |       |
|      |          |         | Appropriations In Aid   |             |            |                        |                    |                    |           |       |
|      |          |         | Total Appropriations In Aid                                     |             |            |                        |                    |                    |           |       |
|      |          |         | Net Expenditure SubHead 01                                      | 57,673,140  | 13,914,804 | 71,587,944             | 69,925,116         | 0                  | 1,662,828 |       |
| 0005 |          |         | District Land Adjudication and Settlement                       |             |            |                        |                    |                    |           |       |
|      | 98       |         | Devoled Functions District Land Adjudication and Settlement     |             |            |                        |                    |                    |           |       |
|      |          | 2110100 | Basic Salaries - Permanent Employees                            | 189,875,160 | 62,454,511 | 252,329,671            | 252,329,170        | 0                  | 501       |       |
|      |          | 2110300 | Personal Allowances paid as part of Salary                      | 111,574,000 | 16,860,342 | 128,434,342            | 128,430,914        | 0                  | 3,429     |       |
|      |          | 2210100 | Utilities, Supplies and Services                                | 3,890,720   | 0          | 3,847,280              | 2,228,818          | 0                  | 1,618,462 |       |
|      |          | 2210200 | Communication, Supplies and Services                            | 1,256,172   | 0          | 1,239,612              | 704,296            | 0                  | 535,316   |       |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 3,048,289   | 0          | 3,048,289              | 1,733,084          | 0                  | 1,315,185 |       |
|      |          | 2210500 | Printing, Advertising and Information Supplies and Services     | 1,470,000   | 0          | 1,470,000              | 1,276,545          | 0                  | 193,355   |       |
|      |          | 2210600 | Rentals of Produced Assets                                      | 1,390,000   | -1,000,000 | 390,000                | 499,240            | -109,240           | 0         |       |
|      |          | 2210800 | Hospitality Supplies and Services                               | 8,500,890   | 500,000    | 9,000,890              | 9,000,691          | 0                  | 199       |       |
|      |          | 2211000 | Specialised Materials and Supplies                              | 1,695,890   | 0          | 1,695,890              | 1,511,504          | 0                  | 184,386   |       |
|      |          | 2211100 | Office and General Supplies and Services                        | 2,012,612   | 0          | 2,012,612              | 1,139,590          | 0                  | 873,022   |       |
|      |          | 2211200 | Fuel Oil and Lubricants   | 6,537,960   | 500,000    | 7,037,960              | 6,919,723          | 0                  | 118,237   |       |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipmt.     | 1,758,447   | 0          | 1,727,598              | 992,742            | 0                  | 734,857   |       |
|      |          | 2220200 | Routine Maintenance - Other Assets                              | 1,942,166   | 0          | 1,973,015              | 1,102,119          | 0                  | 870,896   |       |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.                          | 238,304     | 0          | 238,304                | 236,851            | 0                  | 1,453     |       |
|      |          | 3111100 | Purch. of Specialised Plant, Equipment & Mach.                  | 1,250,800   | 0          | 1,250,800              | 1,514,540          | -264,040           | 0         |       |
|      |          |         | GROSS EXPENDITURE   | 336,381,190 | 79,314,853 | 415,696,043            | 409,620,026        | -373,280           | 6,449,297 |       |
|      |          |         | Appropriations In Aid   |             |            |                        |                    |                    |           |       |
|      |          |         | Total Appropriations In Aid                                     |             |            |                        |                    |                    |           |       |
|      |          |         | Net Expenditure SubHead 98                                      | 336,381,190 | 79,314,853 | 415,696,043            | 409,620,026        | -373,280           | 6,449,297 |       |
| 0007 |          |         | S.F.T. State Land   |             |            |                        |                    |                    |           |       |
|      |          |         | Net Expenditure Head 000700                                     |             |            |                        |                    |                    |           |       |
| 0008 |          |         | 199 S.F.T. Shirka Conventional Scheme                           |             |            |                        |                    |                    |           |       |
|      |          |         | Net Expenditure Head 000800                                     |             |            |                        |                    |                    |           |       |
| 0009 |          |         | Headquarters Administrative Services                            |             |            |                        |                    |                    |           |       |
|      |          |         | Net Expenditure Head 000900                                     |             |            |                        |                    |                    |           |       |

**NOTE R136 MINISTRY OF LANDS**  
**RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13**

| HEAD | SUB HEAD | ITEM | TITLE AND DETAILS   |                    |                   | Original           | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under |
|------|----------|------|---|--------------------|-------------------|--------------------|------------------------|--------------------|--------------------|------|-------|
|      |          |      | KShs  |                    |                   |                    |                        |                    |                    |      |       |
| 0009 |          |      | Headquarters Administrative Services                            |                    |                   |                    |                        |                    |                    |      |       |
| 01   |          |      | Headquarters Administrative Services                            |                    |                   |                    |                        |                    |                    |      |       |
|      | 2110100  |      | Basic Salaries - Permanent Employees                            | 88,141,116         | 23,459,881        | 111,600,997        | 111,600,635            | 0                  | 362                |      |       |
|      | 2110300  |      | Personal Allowances paid as part of Salary                      | 73,130,000         | 6,629,714         | 79,759,714         | 79,701,629             | 0                  | 58,086             |      |       |
|      | 2210100  |      | Utilities, Supplies and Services                                | 5,500,000          | 0                 | 5,500,000          | 5,429,083              | 0                  | 70,917             |      |       |
|      | 2210200  |      | Communication, Supplies and Services                            | 1,814,400          | -181,440          | 1,632,960          | 1,501,263              | 0                  | 131,698            |      |       |
|      | 2210300  |      | Domestic Travel and Subsistence, and Other Transportation Costs | 2,240,000          | -224,000          | 2,016,000          | 2,084,899              | -68,899            | 0                  |      |       |
|      | 2210400  |      | Foreign Travel and Subsistence, and Other Transportation Costs  | 610,008            | -122,002          | 488,006            | 454,973                | 0                  | 33,034             |      |       |
|      | 2210500  |      | Printing, Advertising and Information Supplies and Services     | 7,000,000          | -680,000          | 6,320,000          | 5,236,165              | 0                  | 1,083,835          |      |       |
|      | 2210700  |      | Training Expenses (including capacity building)                 | 5,329,241          | -1,065,849        | 4,263,392          | 4,215,722              | 0                  | 47,670             |      |       |
|      | 2210800  |      | Hospitality Supplies and Services                               | 1,444,709          | -144,471          | 1,300,238          | 1,240,881              | 0                  | 59,357             |      |       |
|      | 2211000  |      | Specialised Materials and Supplies                              | 2,780,000          | 0                 | 2,780,000          | 1,767,360              | 0                  | 1,012,640          |      |       |
|      | 2211100  |      | Office and General Supplies and Services                        | 1,587,756          | -158,776          | 1,428,980          | 1,190,083              | 0                  | 238,897            |      |       |
|      | 2211200  |      | Fuel Oil and Lubricants   | 400,000            | 0                 | 400,000            | 368,143                | 0                  | 31,857             |      |       |
|      | 2211300  |      | Other Operating Expenses  | 1,300,000          | -260,000          | 1,040,000          | 998,400                | 0                  | 41,600             |      |       |
|      | 2220100  |      | Routine Maintenance - Vehicles and Other Transport Equipmt.     | 220,800            | 0                 | 220,800            | 217,044                | 0                  | 3,756              |      |       |
|      | 2220200  |      | Routine Maintenance - Other Assets                              | 4,445,006          | 0                 | 4,445,006          | 2,697,795              | 0                  | 1,747,211          |      |       |
|      | 3111000  |      | Purch. of Office Furn. & General Eqpt                           | 173,062            | -34,612           | 138,450            | 85,460                 | 0                  | 52,990             |      |       |
|      | 3111100  |      | Purch. of Specialised Plant, Equipment & Mach.                  | 500,000            | -100,000          | 400,000            | 329,053                | 0                  | 70,947             |      |       |
|      |          |      | <b>GROSS EXPENDITURE</b>  | <b>196,616,098</b> | <b>27,118,445</b> | <b>223,734,543</b> | <b>219,118,586</b>     | <b>-68,899</b>     | <b>4,684,856</b>   |      |       |
|      |          |      | <b>Appropriations in Aid</b>                                    |                    |                   |                    |                        |                    |                    |      |       |
|      |          |      | Total Appropriations in Aid                                     |                    |                   |                    |                        |                    |                    |      |       |
|      |          |      | Net Expenditure SubHead 01                                      | <b>196,616,098</b> | <b>27,118,445</b> | <b>223,734,543</b> | <b>219,118,586</b>     | <b>-68,899</b>     | <b>4,684,856</b>   |      |       |
|      |          |      | Net Expenditure Head 000900                                     | <b>196,616,098</b> | <b>27,118,445</b> | <b>223,734,543</b> | <b>219,118,586</b>     | <b>-68,899</b>     | <b>4,684,856</b>   |      |       |
| 0010 |          |      | Provincial Survey Offices                                       |                    |                   |                    |                        |                    |                    |      |       |
| 98   |          |      | Devolved Functions Provincial Survey Offices                    |                    |                   |                    |                        |                    |                    |      |       |
|      | 2110100  |      | Basic Salaries - Permanent Employees                            | 11,061,648         | 3,860,515         | 14,922,163         | 14,921,230             | 0                  | 933                |      |       |
|      | 2210300  |      | Personal Allowances paid as part of Salary                      | 7,150,000          | 1,000,000         | 8,150,000          | 7,992,382              | 0                  | 151,618            |      |       |
|      | 2210100  |      | Utilities, Supplies and Services                                | 688,000            | 0                 | 700,000            | 425,229                | 0                  | 274,771            |      |       |
|      | 2210200  |      | Communication, Supplies and Services                            | 334,368            | 0                 | 334,368            | 184,500                | 0                  | 155,243            |      |       |
|      | 2210300  |      | Domestic Travel and Subsistence, and Other Transportation Costs | 455,112            | 0                 | 455,112            | 266,730                | 0                  | 199,757            |      |       |
|      | 2210500  |      | Printing, Advertising and Information Supplies and Services     | 160,000            | 0                 | 160,000            | 98,100                 | 0                  | 67,360             |      |       |
|      | 2211000  |      | Specialised Materials and Supplies                              | 1,702,000          | 0                 | 1,702,000          | 1,279,630              | 0                  | 424,871            |      |       |
|      | 2211100  |      | Office and General Supplies and Services                        | 505,673            | 0                 | 516,068            | 308,377                | 0                  | 207,691            |      |       |
|      | 2211200  |      | Fuel Oil and Lubricants   | 1,630,400          | 0                 | 1,630,400          | 2,057,624              | -403,474           | 0                  |      |       |
|      | 2220100  |      | Routine Maintenance - Vehicles and Other Transport Equipmt.     | 811,072            | 0                 | 811,322            | 974,386                | -157,064           | 0                  |      |       |
|      | 2220200  |      | Routine Maintenance - Other Assets                              | 400,000            | 0                 | 400,000            | 251,340                | 0                  | 148,660            |      |       |
|      | 3111100  |      | Purch. of Specialised Plant, Equipment & Mach.                  | 796,182            | 0                 | 796,182            | 786,823                | 0                  | 9,359              |      |       |
|      |          |      | <b>GROSS EXPENDITURE</b>  | <b>25,698,455</b>  | <b>4,860,515</b>  | <b>30,558,970</b>  | <b>29,546,350</b>      | <b>-560,537</b>    | <b>1,650,262</b>   |      |       |

VOTE R136 MINISTRY OF LANDS

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM | TITLE AND DETAILS   | Original    | Address Supplementary | Approved Estimates | Actual Expenditure | Over     | Under     |
|------|----------|------|---|-------------|-----------------------|--------------------|--------------------|----------|-----------|
| 0010 | 98       |      | Provincial Survey Offices                                       | KShs        | KShs                  | KShs               | KShs               | KShs     | KShs      |
|      |          |      | Devolved Functions Provincial Survey Offices                    |             |                       |                    |                    |          |           |
|      |          |      | Appropriations in Aid   |             |                       |                    |                    |          |           |
|      |          |      | Total Appropriations in Aid                                     | KShs        |                       |                    |                    |          |           |
|      |          |      | Net Expenditure SubHead 98                                      | 25,698,455  | 4,860,515             | 30,638,075         | 29,546,350         | -560,537 | 1,550,262 |
|      |          |      | Net Expenditure Head 001000                                     | 25,698,455  | 4,860,515             | 30,638,075         | 29,546,350         | -560,537 | 1,550,262 |
| 0011 |          |      | District Survey Offices   |             |                       |                    |                    |          |           |
|      |          |      | Devolved Functions District Survey Offices                      |             |                       |                    |                    |          |           |
|      |          |      | Appropriations in Aid   |             |                       |                    |                    |          |           |
|      |          |      | Total Appropriations in Aid                                     | KShs        |                       |                    |                    |          |           |
|      |          |      | Net Expenditure SubHead 98                                      | 168,908,040 | 52,225,550            | 221,133,590        | 221,132,839        | 0        | 751       |
|      |          |      | Net Expenditure Head 001100                                     | 168,908,040 | 52,225,550            | 221,133,590        | 221,132,839        | 0        | 751       |
|      |          |      | District Survey Offices   |             |                       |                    |                    |          |           |
|      |          |      | Basic Salaries - Permanent Employees                            | 105,264,000 | 13,161,828            | 118,425,828        | 118,336,822        | 0        | 89,006    |
|      |          |      | Personal Allowances paid as part of Salary                      | 4,520,000   | 0                     | 4,508,000          | 2,820,274          | 0        | 1,687,726 |
|      |          |      | Utilities, Supplies and Services                                | 1,306,368   | 0                     | 1,319,243          | 418,012            | 0        | 901,231   |
|      |          |      | Communication, Supplies and Services                            | 3,652,770   | 0                     | 3,562,145          | 1,507,577          | 0        | 2,054,568 |
|      |          |      | Domestic Travel and Subsistence, and Other Transportation Costs | 1,395,492   | 0                     | 1,404,032          | 582,934            | 0        | 821,098   |
|      |          |      | Printing, Advertising and Information Supplies and Services     | 1,270,260   | 0                     | 1,270,260          | 1,229,978          | 0        | 40,283    |
|      |          |      | Rentals of Produced Assets                                      | 2,545,439   | 0                     | 2,550,499          | 2,116,007          | 0        | 434,492   |
|      |          |      | Specialised Materials and Supplies                              | 2,434,394   | 0                     | 2,466,239          | 1,307,379          | 0        | 1,158,860 |
|      |          |      | Office and General Supplies and Services                        | 7,225,754   | 0                     | 7,152,204          | 6,994,139          | 0        | 158,065   |
|      |          |      | Fuel Oil and Lubricants   | 2,184,080   | 0                     | 2,150,790          | 726,969            | 0        | 1,423,821 |
|      |          |      | Routine Maintenance - Vehicles and Other Transport Equipmt.     | 3,999,188   | 0                     | 4,026,208          | 3,758,396          | 0        | 257,813   |
|      |          |      | Routine Maintenance - Other Assets                              | 4,564,627   | 0                     | 4,564,627          | 4,564,627          | 0        | 0         |
|      |          |      | Purch. of Specialised Plant, Equipment & Mach.                  | 309,223,392 | 65,387,378            | 374,533,665        | 365,505,952        | 0        | 9,027,713 |
|      |          |      | GROSS EXPENDITURE   | 309,223,392 | 65,387,378            | 374,533,665        | 365,505,952        | 0        | 9,027,713 |
|      |          |      | Appropriations in Aid   |             |                       |                    |                    |          |           |
|      |          |      | Total Appropriations in Aid                                     | KShs        |                       |                    |                    |          |           |
|      |          |      | Net Expenditure SubHead 98                                      | 309,223,392 | 65,387,378            | 374,533,665        | 365,505,952        | 0        | 9,027,713 |
|      |          |      | Net Expenditure Head 001100                                     | 309,223,392 | 65,387,378            | 374,533,665        | 365,505,952        | 0        | 9,027,713 |
| 0012 |          |      | Kenya Institute of Surveying and Mapping                        |             |                       |                    |                    |          |           |
|      |          |      | Headquarters Kenya Institute of Surveying and Mapping           |             |                       |                    |                    |          |           |
|      |          |      | Basic Salaries - Permanent Employees                            | 26,624,400  | 9,291,916             | 35,916,316         | 35,885,238         | 0        | 31,078    |
|      |          |      | Personal Allowances paid as part of Salary                      | 18,858,730  | 1,000,000             | 19,858,730         | 19,701,437         | 0        | 157,293   |
|      |          |      | Utilities, Supplies and Services                                | 5,500,000   | 0                     | 5,500,000          | 5,498,457          | 0        | 11,543    |
|      |          |      | Communication, Supplies and Services                            | 764,550     | -76,455               | 688,095            | 493,694            | 0        | 194,401   |
|      |          |      | Domestic Travel and Subsistence, and Other Transportation Costs | 786,800     | -78,680               | 708,120            | 604,500            | 0        | 103,620   |
|      |          |      | Foreign Travel and Subsistence, and Other Transportation Costs  | 300,000     | -60,000               | 240,000            | 188,410            | 0        | 51,590    |
|      |          |      | Printing, Advertising and Information Supplies and Services     | 1,052,000   | -105,200              | 946,800            | 1,046,437          | -99,637  | 0         |
|      |          |      | Rentals of Produced Assets                                      | 20,000      | 0                     | 20,000             | 12,000             | 0        | 8,000     |
|      |          |      | Training Expenses (including capacity building)                 | 890,025     | -176,005              | 704,020            | 548,100            | 0        | 155,920   |
|      |          |      | Hospitality Supplies and Services                               | 1,210,000   | -121,000              | 1,089,000          | 1,020,216          | 0        | 68,784    |

NOTE R136 MINISTRY OF LANDS  
RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM  | Original           |                   | Add/Less Supplementary | Approved Estimates |                   | Actual Expenditure | Over |      | Under |
|------|----------|---|--------------------|-------------------|------------------------|--------------------|-------------------|--------------------|------|------|-------|
|      |          |   | KShs               | KShs              |                        | KShs               | KShs              |                    | KShs | KShs |       |
| 0012 |          | Kenya Institute of Surveying and Mapping                                      |                    |                   |                        |                    |                   |                    |      |      |       |
|      | 01       | Headquarters Kenya Institute of Surveying and Mapping                         |                    |                   |                        |                    |                   |                    |      |      |       |
|      |          | Specialised Materials and Supplies  | 12,650,000         | 0                 | 12,650,000             | 11,329,060         | 0                 | 1,320,940          |      |      |       |
|      |          | Office and General Supplies and Services                                      | 665,000            | -66,500           | 598,500                | 570,624            | 0                 | 27,876             |      |      |       |
|      |          | Fuel Oil and Lubricants   | 1,920,000          | 0                 | 1,920,000              | 1,821,753          | 0                 | 98,247             |      |      |       |
|      |          | Other Operating Expenses  | 4,604,548          | -920,910          | 3,683,638              | 3,583,295          | 0                 | 100,343            |      |      |       |
|      |          | Routine Maintenance - Vehicles and Other Transport Equipmt.                   | 800,000            | 0                 | 800,000                | 647,262            | 0                 | 152,739            |      |      |       |
|      |          | Routine Maintenance - Other Assets  | 1,890,000          | 0                 | 1,890,000              | 1,700,561          | 0                 | 189,439            |      |      |       |
|      |          | Purchase of Vehicles & Other Transport Equipment                              | 1,500,000          | -150,000          | 1,350,000              | 1,063,500          | 0                 | 286,500            |      |      |       |
|      |          | Purch. of Office Furn. & General Eqpt.  | 2,240,000          | -448,000          | 1,792,000              | 1,775,740          | 0                 | 15,260             |      |      |       |
|      |          | Purch. of Specialised Plant, Equipment & Mach.                                | 800,000            | -160,000          | 640,000                | 189,250            | 0                 | 450,750            |      |      |       |
|      |          | Rehabilitation & Renovation of Plant, Mach. & Eqpt.                           | 250,000            | 0                 | 250,000                | 28,000             | 0                 | 222,000            |      |      |       |
|      |          | <b>GROSS EXPENDITURE</b>  | <b>83,316,053</b>  | <b>7,929,166</b>  | <b>91,245,219</b>      | <b>87,697,533</b>  | <b>-99,637</b>    | <b>3,647,323</b>   |      |      |       |
|      |          | Appropriations in Aid   |                    |                   |                        |                    |                   |                    |      |      |       |
|      |          | Receipts from Sales of Inventories, Stocks and Commodities - collected as AIA | -9,414,750         | 0                 | -9,414,750             | -9,414,750         | 0                 | 0                  |      |      |       |
|      |          | <b>Total Appropriations in Aid</b>  | <b>-9,414,750</b>  | <b>0</b>          | <b>-9,414,750</b>      | <b>-9,414,750</b>  | <b>0</b>          | <b>0</b>           |      |      |       |
|      |          | <b>Net Expenditure SubHead 01</b>   | <b>73,901,303</b>  | <b>7,929,166</b>  | <b>81,830,469</b>      | <b>78,282,783</b>  | <b>-99,637</b>    | <b>3,647,323</b>   |      |      |       |
|      |          | <b>Net Expenditure Head 001200</b>  | <b>73,901,303</b>  | <b>7,929,166</b>  | <b>81,830,469</b>      | <b>78,282,783</b>  | <b>-99,637</b>    | <b>3,647,323</b>   |      |      |       |
| 0013 |          | Headquarters Administrative Services  |                    |                   |                        |                    |                   |                    |      |      |       |
|      | 01       | Headquarters Administrative Services  |                    |                   |                        |                    |                   |                    |      |      |       |
|      |          | Basic Salaries - Permanent Employees  | 94,551,984         | 32,996,643        | 127,550,627            | 127,549,801        | 0                 | 826                |      |      |       |
|      |          | Personal Allowances paid as part of Salary                                    | 78,392,000         | 3,881,714         | 82,273,714             | 82,254,552         | 0                 | 19,162             |      |      |       |
|      |          | Communication, Supplies and Services  | 1,498,500          | -149,850          | 1,348,650              | 709,000            | 0                 | 639,650            |      |      |       |
|      |          | Domestic Travel and Subsistence, and Other Transportation Costs               | 1,225,000          | -122,500          | 1,102,500              | 927,881            | 0                 | 174,619            |      |      |       |
|      |          | Foreign Travel and Subsistence, and Other Transportation Costs                | 252,000            | -50,400           | 201,600                | 188,160            | 0                 | 13,420             |      |      |       |
|      |          | Printing, Advertising and Information Supplies and Services                   | 2,000,000          | -175,000          | 1,825,000              | 1,425,325          | 0                 | 399,675            |      |      |       |
|      |          | Rentals of Produced Assets  | 797,484            | 0                 | 797,484                | 769,820            | 0                 | 27,664             |      |      |       |
|      |          | Training Expenses (including capacity building)                               | 4,200,118          | -840,024          | 3,360,094              | 3,283,340          | 0                 | 76,754             |      |      |       |
|      |          | Hospitality Supplies and Services   | 15,530,550         | -4,353,055        | 11,177,495             | 13,191,082         | 0                 | 2,101,587          |      |      |       |
|      |          | Specialised Materials and Supplies  | 35,950,000         | 0                 | 35,950,000             | 33,848,295         | 0                 | 2,101,705          |      |      |       |
|      |          | Office and General Supplies and Services                                      | 5,400,000          | -540,000          | 4,860,000              | 4,057,885          | 0                 | 802,115            |      |      |       |
|      |          | Fuel Oil and Lubricants   | 796,397            | 0                 | 796,397                | 708,551            | 0                 | 87,846             |      |      |       |
|      |          | Other Operating Expenses  | 1,100,400          | -220,080          | 880,320                | 763,882            | 0                 | 116,438            |      |      |       |
|      |          | Routine Maintenance - Vehicles and Other Transport Equipmt.                   | 1,472,000          | 0                 | 1,472,000              | 1,118,077          | 0                 | 353,923            |      |      |       |
|      |          | Routine Maintenance - Other Assets  | 1,500,000          | 0                 | 1,500,000              | 1,193,905          | 0                 | 306,095            |      |      |       |
|      |          | Purch. of Office Furn. & General Eqpt.  | 7,616,000          | -1,523,200        | 6,092,800              | 4,211,273          | 0                 | 1,881,527          |      |      |       |
|      |          | <b>GROSS EXPENDITURE</b>  | <b>252,282,433</b> | <b>28,906,248</b> | <b>281,188,681</b>     | <b>276,200,849</b> | <b>-2,013,587</b> | <b>7,001,419</b>   |      |      |       |
|      |          | Appropriations in Aid   |                    |                   |                        |                    |                   |                    |      |      |       |
|      |          | <b>Total Appropriations in Aid</b>  | <b>0</b>           | <b>0</b>          | <b>0</b>               | <b>0</b>           | <b>0</b>          | <b>0</b>           |      |      |       |

VOTE R136 MINISTRY OF LANDS  
 RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM    | TITLE AND DETAILS   | Original    | Address Supplementary | Approved Estimates | Actual Expenditure | Over       | Under      |
|------|----------|---------|---|-------------|-----------------------|--------------------|--------------------|------------|------------|
| 0013 |          |         | Headquarters Administrative Services                            | KShs        | KShs                  | KShs               | KShs               | KShs       | KShs       |
|      | 01       |         | Headquarters Administrative Services                            |             |                       |                    |                    |            |            |
|      |          |         | Net Expenditure Subhead 01 .....                                | 252,282,433 | 28,906,248            | 281,188,681        | 276,200,849        | -2,013,587 | 7,001,419  |
|      |          |         | Net Expenditure Head 001300 .....                               | 252,282,433 | 28,906,248            | 281,188,681        | 276,200,849        | -2,013,587 | 7,001,419  |
| 0014 |          |         | District Land Offices   |             |                       |                    |                    |            |            |
|      | 98       |         | Devolved Functions District Land Offices                        |             |                       |                    |                    |            |            |
|      |          | 2110100 | Basic Salaries - Permanent Employees                            | 152,489,040 | 64,133,875            | 216,622,915        | 216,622,074        | 0          | 841        |
|      |          | 2110300 | Personal Allowances paid as part of Salary                      | 99,912,000  | 9,959,714             | 109,881,714        | 109,621,680        | 0          | 260,034    |
|      |          | 2210100 | Utilities, Supplies and Services                                | 5,200,000   | 0                     | 5,200,000          | 2,532,982          | 0          | 2,667,018  |
|      |          | 2210200 | Communication, Supplies and Services                            | 3,180,776   | 0                     | 3,180,776          | 1,059,604          | 0          | 2,121,172  |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 3,123,400   | 0                     | 3,123,400          | 1,218,289          | 0          | 1,905,111  |
|      |          | 2210800 | Hospitality Supplies and Services                               | 53,249,199  | 0                     | 53,249,199         | 47,227,631         | 0          | 6,021,568  |
|      |          | 2211000 | Specialised Materials and Supplies                              | 580,000     | 0                     | 580,000            | 153,119            | 0          | 426,881    |
|      |          | 2211100 | Office and General Supplies and Services                        | 4,979,250   | 0                     | 4,979,250          | 1,695,574          | 0          | 3,283,676  |
|      |          | 2211200 | Fuel Oil and Lubricants   | 9,524,000   | 0                     | 9,524,000          | 8,109,451          | 0          | 1,414,549  |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipmt.     | 3,330,773   | 0                     | 3,330,773          | 989,826            | 0          | 2,340,947  |
|      |          | 2220200 | Routine Maintenance - Other Assets                              | 1,930,000   | 0                     | 1,930,000          | 602,809            | 0          | 1,327,191  |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.                          | 499,919     | 0                     | 499,919            | 41,580             | 0          | 458,340    |
|      |          |         | GROSS EXPENDITURE   | 337,998,357 | 74,103,589            | 412,101,946        | 389,874,618        | 0          | 22,227,328 |
|      |          |         | Appropriations in Aid   |             |                       |                    |                    |            |            |
|      |          |         | Total Appropriations in Aid .....                               | 337,998,357 | 74,103,589            | 412,101,946        | 389,874,618        | 0          | 22,227,328 |
| 0015 |          |         | Net Expenditure Subhead 98 .....                                | 337,998,357 | 74,103,589            | 412,101,946        | 389,874,618        | 0          | 22,227,328 |
|      |          |         | Net Expenditure Head 001400 .....                               | 337,998,357 | 74,103,589            | 412,101,946        | 389,874,618        | 0          | 22,227,328 |
|      |          |         | Headquarters Administrative Services                            |             |                       |                    |                    |            |            |
|      | 01       |         | Headquarters Administrative Services                            |             |                       |                    |                    |            |            |
|      |          | 2110100 | Basic Salaries - Permanent Employees                            | 43,939,644  | 15,334,936            | 59,274,580         | 59,254,148         | 0          | 20,432     |
|      |          | 2110300 | Personal Allowances paid as part of Salary                      | 28,862,000  | 3,881,714             | 32,743,714         | 32,727,571         | 0          | 16,143     |
|      |          | 2210200 | Communication, Supplies and Services                            | 1,846,800   | -184,680              | 1,662,120          | 1,471,370          | 0          | 190,750    |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 661,500     | -66,150               | 595,350            | 594,239            | 0          | 1,111      |
|      |          | 2210400 | Foreign Travel and Subsistence, and Other Transportation Costs  | 3,412,510   | -882,502              | 2,730,008          | 2,000,429          | 0          | 729,579    |
|      |          | 2210500 | Printing, Advertising and Information Supplies and Services     | 1,630,000   | -148,000              | 1,482,000          | 982,310            | 0          | 499,690    |
|      |          | 2210700 | Training Expenses (including capacity building)                 | 2,050,057   | -410,011              | 1,640,046          | 1,581,422          | 0          | 58,624     |
|      |          | 2210800 | Hospitality Supplies and Services                               | 4,150,000   | -415,000              | 3,735,000          | 3,402,163          | 0          | 332,838    |
|      |          | 2211100 | Office and General Supplies and Services*                       | 855,000     | -85,500               | 769,500            | 654,425            | 0          | 115,075    |
|      |          | 2211200 | Fuel Oil and Lubricants   | 600,000     | 0                     | 600,000            | 589,490            | 0          | 10,510     |
|      |          | 2211300 | Other Operating Expenses  | 590,000     | -118,000              | 472,000            | 352,000            | 0          | 120,000    |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipmt.     | 294,400     | 0                     | 294,400            | 272,884            | 0          | 21,516     |
|      |          | 2220200 | Routine Maintenance - Other Assets                              | 670,000     | 0                     | 670,000            | 485,987            | 0          | 184,013    |

VOTE R136 MINISTRY OF LANDS

RECURRENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM    | TITLE AND DETAILS   | Original<br>KShs | Add/Less<br>Supplementary<br>KShs | Approved<br>Estimates<br>KShs | Actual<br>Expenditure<br>KShs | Over<br>KShs | Under<br>KShs |
|------|----------|---------|---|------------------|-----------------------------------|-------------------------------|-------------------------------|--------------|---------------|
| 0015 |          |         | Headquarters Administrative Services                            |                  |                                   |                               |                               |              |               |
|      | 01       |         | Headquarters Administrative Services                            |                  |                                   |                               |                               |              |               |
|      |          | 3111000 | Purch of Office Furn & General Eqpt                             | 1,600,000        | -320,000                          | 1,280,000                     | 145,120                       | 0            | 1,134,880     |
|      |          | 3111100 | Purch of Specialised Plant, Equipment & Mach                    | 1,750,000        | -350,000                          | 1,400,000                     | 1,059,600                     | 0            | 340,400       |
|      |          |         | GROSS EXPENDITURE   | 92,911,911       | 16,436,807                        | 109,348,718                   | 105,573,157                   | 0            | 3,775,561     |
|      |          |         | Appropriations in Aid   |                  |                                   |                               |                               |              |               |
|      |          |         | Total Appropriations in Aid                                     | 92,911,911       | 16,436,807                        | 109,348,718                   | 105,573,157                   | 0            | 3,775,561     |
|      |          |         | Net Expenditure SubHead 01                                      | 92,911,911       | 16,436,807                        | 109,348,718                   | 105,573,157                   | 0            | 3,775,561     |
|      |          |         | Net Expenditure Head 001500                                     | 92,911,911       | 16,436,807                        | 109,348,718                   | 105,573,157                   | 0            | 3,775,561     |
| 0016 |          |         | District Physical Planning Offices                              |                  |                                   |                               |                               |              |               |
|      | 98       |         | Devoled Functions District Physical Planning Offices            |                  |                                   |                               |                               |              |               |
|      |          | 2110100 | Basic Salaries - Permanent Employees                            | 44,026,656       | 22,720,823                        | 66,747,479                    | 66,747,479                    | 0            | 718           |
|      |          | 2110300 | Personal Allowances paid as part of Salary                      | 33,920,000       | 8,595,314                         | 42,515,314                    | 41,654,610                    | 0            | 860,704       |
|      |          | 2210100 | Utilities - Supplies and Services                               | 1,900,000        | 0                                 | 1,900,000                     | 704,151                       | 0            | 1,195,849     |
|      |          | 2210200 | Communication, Supplies and Services                            | 2,430,000        | 0                                 | 2,463,667                     | 1,048,854                     | 0            | 1,414,813     |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 3,430,000        | 0                                 | 3,430,000                     | 1,510,390                     | 0            | 1,919,610     |
|      |          | 2210500 | Printing, Advertising and Information Supplies and Services     | 2,290,000        | 0                                 | 2,290,000                     | 1,120,195                     | 0            | 1,169,805     |
|      |          | 2210600 | Remains of Produced Assets                                      | 2,650,000        | 0                                 | 2,650,000                     | 2,649,990                     | 0            | 10            |
|      |          | 2210800 | Hospitality Supplies and Services                               | 2,321,290        | 0                                 | 2,321,290                     | 1,144,051                     | 0            | 1,177,239     |
|      |          | 2211000 | Specialised Materials and Supplies                              | 2,850,000        | 0                                 | 2,850,000                     | 1,424,275                     | 0            | 1,425,725     |
|      |          | 2211100 | Office and General Supplies and Services                        | 1,980,000        | 0                                 | 1,980,000                     | 880,943                       | 0            | 1,099,057     |
|      |          | 2211200 | Fuel Oil and Lubricants   | 4,240,000        | 0                                 | 4,206,333                     | 3,490,305                     | 0            | 716,028       |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipmt      | 2,060,800        | 0                                 | 2,000,093                     | 1,518,387                     | 0            | 481,707       |
|      |          | 2220200 | Routine Maintenance - Other Assets                              | 3,658,000        | 0                                 | 3,718,707                     | 1,419,016                     | 0            | 2,299,691     |
|      |          |         | GROSS EXPENDITURE   | 107,756,746      | 31,316,137                        | 139,072,883                   | 125,311,928                   | 0            | 13,760,956    |
|      |          |         | Appropriations in Aid   |                  |                                   |                               |                               |              |               |
|      |          |         | Total Appropriations in Aid                                     | 107,756,746      | 31,316,137                        | 139,072,883                   | 125,311,928                   | 0            | 13,760,956    |
|      |          |         | Net Expenditure SubHead 98                                      | 107,756,746      | 31,316,137                        | 139,072,883                   | 125,311,928                   | 0            | 13,760,956    |
|      |          |         | Net Expenditure Head 001600                                     | 107,756,746      | 31,316,137                        | 139,072,883                   | 125,311,928                   | 0            | 13,760,956    |
| 0801 |          |         | Net Expenditure Head 080100                                     |                  |                                   |                               |                               |              |               |
| 0805 |          |         | Net Expenditure Head 080500                                     |                  |                                   |                               |                               |              |               |
| 0806 |          |         | Net Expenditure Head 080600                                     |                  |                                   |                               |                               |              |               |
|      |          |         | Net Expenditure Head 080600                                     | 2,416,503,564    | 235,396,412                       | 2,651,901,976                 | 2,440,033,246                 | -4,867,045   | 216,755,775   |
|      |          |         | Total Net Expenditure vote R136                                 | 2,416,503,564    | 235,396,412                       | 2,651,901,976                 | 2,440,033,246                 | -4,867,045   | 216,755,775   |

VOTE R136 MINISTRY OF LANDS

RECURRENT APPROPRIATION ACCOUNT SUMMARY - FOR THE PERIOD FROM JUL-12 TO JUN-13

| ADMINISTRATIVE    |   | Approved Estimates   | Actual Expenditure      |   |
|-------------------|---|----------------------|-------------------------|---|
| GROSS EXPENDITURE |   | KShs                 | KShs                    |   |
| 136000100         | Headquarters Administrative Services      | 486,173,462.00       | 348,165,692.00          |   |
| 136000200         | Revenue Secretariat                       | 19,688,087.00        | 18,471,978.25           |   |
| 136000300         | Development Planning Services             | 6,309,460.00         | 4,436,212.20            |   |
| 136000400         | Headquarters Administrative Services      | 71,587,944.00        | 69,925,116.00           |   |
| 136000500         | District Land Adjudication and Settlement | 415,696,043.00       | 409,620,025.85          |   |
| 136000900         | Headquarters Administrative Services      | 223,734,543.00       | 219,118,586.00          |   |
| 136001000         | Provincial Survey Offices                 | 30,636,075.00        | 29,546,350.05           |   |
| 136001100         | District Survey Offices                   | 374,533,665.00       | 365,505,951.65          |   |
| 136001200         | Kenya Institute of Surveying and Mapping  | 91,245,219.00        | 87,697,533.15           |   |
| 136001300         | Headquarters Administrative Services      | 281,188,681.00       | 276,200,848.70          |   |
| 136001400         | District Land Offices                     | 412,101,946.00       | 389,874,618.00          |   |
| 136001500         | Headquarters Administrative Services      | 109,348,718.00       | 105,573,156.65          |   |
| 136001600         | District Physical Planning Offices        | 139,072,883.00       | 125,311,927.50          |   |
|                   | <b>Gross Total Expenditure ... ..</b>     | <b>2,661,316,726</b> | <b>2,449,447,996.00</b> | <b>Surplus of Gross Estimates Over Expenditure Kshs</b> |
|                   |   |                      |                         | <b>211,868,730.00</b>                                   |
|                   | Appropriation in Aid ... ..               | KShs                 | Applied Receipts        | Surplus/Deficiency in Appropriation in Aid Kshs         |
|                   |   |                      | (9,414,750.00)          | 0.00  |
|                   | NET TOTAL VOTE R136 Ministry of Lands     | KShs                 | 2,651,901,976.00        | Net Surplus to be surrendered to Exchequer Kshs         |
|                   |   |                      | 2,440,033,246.00        | 211,868,730.00  |

VOTE R136 MINISTRY OF LANDS

RECURRENT APPROPRIATION ACCOUNT SUMMARY- FOR THE PERIOD FROM JUL-12 TO JUN-13

DETAILS OF APPROPRIATION IN AID

| ADMINISTRATIVE |  | Approved Estimates  | Actual Receipts                               |
|----------------|--|---------------------|---|
|                |  | KShs                | KShs  |
| 136001200      | Kenya Institute of Surveying and Mapping | (9,414,750.00)      | (9,414,750.00)                                |
|                | Total Appropriations in Aid ... ..       | KShs (9,414,750.00) | (9,414,750.00)                                |
|                | Applied Appropriation in Aid ... ..      | KShs                | (9,414,750.00)                                |
|                | Excess Appropriation in Aid ... ..       | KShs                | 0.00  |
|                |  |                     | Payable seperately to the Exchequer Kshs 0.00 |

**VOTE R136 MINISTRY OF LANDS**

Reasons for the material differences between Approved Estimate and Actual Expenditure.

**ADMINISTRATIVE 0001 HEADQUARTERS SERVICES**

***Sub-head 01 Headquarters Administrative Services***

- 2210300** - Domestic Travel and Subsistence and other Transportation costs –  
The under expenditure of Kshs.2,038,084.00 was as a result of failure by National Treasury to issue exchequer.
- 2210500** - Printing, Advertising and Information Supplies and Services –  
The under expenditure of Kshs.2,740,423.00 was as a result of failure by National Treasury to issue exchequer.
- 2211000** - Specialized Materials and Supplies –  
The under expenditure of Kshs.1,110,249.00 was as a result of failure by National Treasury to issue exchequer.
- 2220100** - Routine Maintenance – Vehicles and other Transport Equipment-  
The under expenditure of Kshs 1,948,535.00 was as a result of failure by National Treasury to issue exchequer.
- 2220200** - Routine Maintenance – Other Assets –  
The under expenditure of Kshs.1,052,031.00 was as a result of failure by National Treasury to issue exchequer.
- 2630100** - Current grants to Government Agencies and other levels of Government –  
The under expenditure of Kshs.111,130,236.00 was as a result of failure by National Treasury to issue exchequer.

***Sub-head 04 Computerization Programme***

- 2211300** - Other Operating Expenses –  
The under expenditure of Kshs.1,304,450.00 was a result of failure by National Treasury to issue exchequer.
- 3111000** - Purchase of office Furniture and General Equipment –  
The under expenditure of Kshs.7,746,198.00 was as a result of failure by National Treasury to issue exchequer.

**ADMINISTRATIVE 0002 REVENUE SECRETARIAT**

- 2211100** - Office and General Supplies and Services –  
The under expenditure of Kshs.1,061,562.00 was as a result of failure by National Treasury to issue exchequer.

**ADMINISTRATIVE 0005 DEVOLVED FUNCTIONS DISTRICT LAND ADJUDICATION AND SETTLEMENT**

- 2210100** - Utilities, Supplies and Services –  
The under expenditure of Kshs.1,618,462.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.
- 2210300** - Domestic Travel and Subsistence, and other Transportation Costs –  
The under expenditure of Kshs.1,315,185.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

**ADMINISTRATIVE 0009 SURVEY HEADQUARTERS ADMINISTRATIVE SERVICES**

2210500 - Printing, Advertising and Information Supplies and Services –

The under expenditure of Kshs.1,083,835.00 was as a result of failure by National Treasury to issue exchequer.

2211000 - Specialised Materials and Supplies –

The under expenditure of Kshs1,012,640.00 was as a result of failure by National Treasury to issue exchequer.

2220200 - Routine Maintenance - other Assets –

The under expenditure of Kshs.1,747,211.00 was as a result of failure by National Treasury to issue exchequer.

**ADMINISTRATIVE 0011 DEVOLVED FUNCTIONS DISTRICT SURVEY OFFICES**

2210100 - Utilities, Supplies and Services –

The under expenditure of Kshs.1,687,726.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2210300 - Domestic Travel and Subsistence and other Transportation Costs –

The under expenditure of Kshs.2,054,568.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

**2211100** - Office and General Supplies and Services –

The under expenditure of Kshs.1,158,860.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

**2220100** - Routine Maintenance – Vehicles and other Transport Equipment –

The under expenditure of Kshs.1,423,821.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

#### **ADMINISTRATIVE 0012 KENYA INSTITUTE OF SURVEYING AND MAPPING**

**2211000** - Specialised Materials and Supplies –

The under expenditure of Kshs.1,320,940.00 was as a result of failure by National Treasury to issue exchequer.

#### **ADMINISTRATIVE 0013 LANDS DEPARTMENT HEADQUARTERS ADMINISTRATIVE SERVICES**

**2210800** - Hospitality Supplies and Services –

The over expenditure of Kshs.2,013,587.00 was as a result of reduction of original estimate during the supplementary budget.

- 2211000 - Specialized materials and supplies –  
The under expenditure of Kshs.2,101,705.00 was as a result of failure by National Treasury to issue exchequer.
- 3111000 - Purchase of office furniture and General Equipment –  
The under expenditure of Kshs.1,881,527.00 was as a result of failure by National Treasury to issue exchequer.

**ADMINISTRATIVE 0014 DEVOLVED FUNCTIONS DISTRICT LAND OFFICES**

- 2210100 - Utilities, Supplies and Services –  
The under expenditure of Kshs.2,667,018.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.
- 2210200 - Communication, Supplies and Services –  
The under expenditure of Kshs.2,121,172.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.
- 2210300 - Domestic Travel and Subsistence and other Transportation Costs –  
The under expenditure of Kshs1,905,111.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.
- 2210800 - Hospitality Supplies and Services –  
The under expenditure of Kshs.6,021,568.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.
- 2211100 - Office and General Supplies and Services –

The under expenditure of Kshs.3,283,676.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2211200 - Fuel oil and lubricants –

The under expenditure of Kshs.1,414,549.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2220100 - Routine Maintenance – Vehicles and other Transport Equipment –

The under expenditure of Kshs.2,340,947.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2220200 - Routine maintenance – Other Assets –

The under expenditure of Kshs.1,327,191.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

#### ADMINISTRATIVE 0015 PHYSICAL PLANNING HEADQUARTERS ADMINISTRATIVE SERVICES

311100 - Purchase of Office Furniture and General Equipment –

The under expenditure of Kshs.1.134,880.00 was as a result of failure by National Treasury to issue exchequer.

#### ADMINISTRATIVE 0016 DEVOLVED FUNCTIONS DISTRICT PHYSICAL PLANNING OFFICES

2210100 - Utilities, Supplies and Services –

The under expenditure of Kshs.1,195,849.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2210200 - Communication, Supplies and Services –  
The under expenditure of Kshs.1,414,813.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2210300 - Domestic Travel and Subsistence and other Transportation costs –  
The under expenditure of Kshs.1,919,610.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2210500 - Printing, Advertising and Information Supplies and Services –  
The under expenditure of Kshs.1,169,805.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2210800 - Hospitality Supplies and Services –  
The under expenditure of Kshs.1,177,239.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2211000 - Specialized Materials and Supplies –  
The under expenditure of Kshs.1,425,725.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2211100 - Office and General Supplies and Services –  
The under expenditure of Kshs.1,099,057.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.

2220200

Routine maintenance – other Assets –

The under expenditure of Kshs.2,299,691.00. This is District expenditure managed by District Treasury but the figure is not material as per individual District.



Mariamu Ali El Maawy

PRINCIPAL SECRETARY

DATE.....SEPTEMBER 2013

VOTE D136 MINISTRY OF LANDS  
DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM    | TITLE AND DETAILS  | Original      | Address Supplementary | Approved Estimates | Actual Expenditure | Over | Under       |
|------|----------|---------|--|---------------|-----------------------|--------------------|--------------------|------|-------------|
| 0000 |          |         | Ministry of Lands  | KShs          | KShs                  | KShs               | KShs               | KShs | KShs        |
|      |          |         | Net Expenditure Head 0000000 ...                                       |               |                       |                    |                    |      |             |
|      |          |         | Headquarters Administrative Services                                   |               |                       |                    |                    |      |             |
| 0001 |          |         | Headquarters Administrative Services                                   |               |                       |                    |                    |      |             |
|      | 01       |         | Headquarters Administrative Services                                   |               |                       |                    |                    |      |             |
|      |          | 2211300 | Other Operating Expenses   | 7,000,000     | 0                     | 7,000,000          | 5,715,000          | 0    | 1,285,000   |
|      |          | 2220200 | Routine Maintenance - Other Assets                                     | 20,000,000    | 0                     | 20,000,000         | 6,274,716          | 0    | 13,725,284  |
|      |          | 2630200 | Capital grants to Govt. Agencies and other levels of Govt.             | 52,170,225    | 0                     | 52,170,225         | 17,546,868         | 0    | 34,623,357  |
|      |          | 3130100 | Acquisition of Land  | 800,000,000   | -250,000,000          | 550,000,000        | 550,000,000        | 0    | 0           |
|      |          |         | GROSS EXPENDITURE  | 879,170,225   | -250,000,000          | 629,170,225        | 579,536,584        | 0    | 49,633,641  |
|      |          |         | Appropriations in Aid  |               |                       |                    |                    |      |             |
|      |          | 5120200 | Domestic Accounts Payable  | -31,226,100   | 0                     | -31,226,100        | 0                  | 0    | -31,226,100 |
|      |          |         | Total Appropriations in Aid  | -31,226,100   | 0                     | -31,226,100        | 0                  | 0    | -31,226,100 |
|      |          |         | Net Expenditure Subhead 01 ...   | 847,944,125   | -250,000,000          | 597,944,125        | 579,536,584        | 0    | 18,407,541  |
|      | 07       |         | Land Policy Formulation Programme Headquarters Administrative Services |               |                       |                    |                    |      |             |
|      |          | 2210200 | Communication, Supplies and Services                                   | 844,539       | 0                     | 844,539            | 410,000            | 0    | 434,539     |
|      |          | 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs        | 6,850,000     | 8,000,000             | 14,850,000         | 11,311,077         | 0    | 3,538,923   |
|      |          | 2210400 | Foreign Travel and Subsistence, and Other Transportation Costs         | 5,330,000     | 2,000,000             | 7,330,000          | 3,271,900          | 0    | 4,058,100   |
|      |          | 2210500 | Printing, Advertising and Information Supplies and Services            | 106,000,000   | 18,000,000            | 124,000,000        | 34,984,642         | 0    | 89,015,358  |
|      |          | 2210600 | Rentals of Produced Assets   | 0             | 2,000,000             | 2,000,000          | 2,000,000          | 0    | 0           |
|      |          | 2210800 | Hospitality Supplies and Services                                      | 136,650,000   | 48,000,000            | 184,650,000        | 64,540,486         | 0    | 120,109,514 |
|      |          | 2211100 | Office and General Supplies and Services                               | 3,521,533     | 0                     | 3,521,533          | 2,869,007          | 0    | 652,526     |
|      |          | 2211200 | Fuel Oil and Lubricants  | 2,500,000     | 4,000,000             | 6,500,000          | 3,950,962          | 0    | 2,549,038   |
|      |          | 2211300 | Other Operating Expenses   | 24,975,000    | 6,000,000             | 30,975,000         | 22,532,020         | 0    | 8,442,980   |
|      |          | 2220100 | Routine Maintenance - Vehicles and Other Transport Equipmt.            | 250,000       | 0                     | 250,000            | 0                  | 0    | 250,000     |
|      |          | 3111000 | Purch. of Office Furn. & General Eqpt.                                 | 7,950,000     | 890,000               | 8,840,000          | 986,250            | 0    | 7,853,750   |
|      |          |         | GROSS EXPENDITURE  | 294,871,072   | 88,890,000            | 383,761,072        | 146,856,344        | 0    | 236,904,728 |
|      |          |         | Appropriations in Aid  |               |                       |                    |                    |      |             |
|      |          | 1310200 | Grants from Foreign Govts. - Direct Payments treated as AIA            | -50,000,000   | 0                     | -50,000,000        | 0                  | 0    | -50,000,000 |
|      |          |         | Total Appropriations in Aid  | -50,000,000   | 0                     | -50,000,000        | 0                  | 0    | -50,000,000 |
|      |          |         | Net Expenditure Subhead 07 ...   | 244,871,072   | 88,890,000            | 333,761,072        | 146,856,344        | 0    | 186,904,728 |
|      |          |         | Net Expenditure Head 000100 ...  | 1,092,815,197 | -161,110,000          | 931,705,197        | 726,392,928        | 0    | 205,312,269 |
|      |          |         | Development Planning Services  |               |                       |                    |                    |      |             |
|      |          |         | Net Expenditure Head 000300 ...  |               |                       |                    |                    |      |             |
| 0003 |          |         | Headquarters Administrative Services                                   |               |                       |                    |                    |      |             |
|      |          |         | Headquarters Administrative Services                                   |               |                       |                    |                    |      |             |
| 0004 |          |         | Headquarters Administrative Services                                   |               |                       |                    |                    |      |             |
|      | 01       |         | Headquarters Administrative Services                                   |               |                       |                    |                    |      |             |
|      |          | 2211000 | Specialised Materials and Supplies                                     | 11,712,000    | 0                     | 11,712,000         | 6,400,723          | 0    | 5,311,277   |
|      |          | 3110700 | Purchase of Vehicles & Other Transport Equipment                       | 6,700,000     | -2,010,000            | 4,690,000          | 3,114,000          | 0    | 1,576,000   |

VOTE D136 MINISTRY OF LANDS

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM | TITLE AND DETAILS   | Original   | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under      |
|------|----------|------|---|------------|------------------------|--------------------|--------------------|------|------------|
|      |          |      |   | KShs       | KShs                   | KShs               | KShs               | KShs | KShs       |
| 0004 |          |      | Headquarters Administrative Services                        |            |                        |                    |                    |      |            |
|      | 01       |      | Headquarters Administrative Services                        | 18,412,000 | -2,010,000             | 16,402,000         | 9,514,723          |      | 6,887,277  |
|      |          |      | GROSS EXPENDITURE   |            |                        |                    |                    |      |            |
|      |          |      | Appropriations in Aid                                       |            |                        |                    |                    |      |            |
|      |          |      | Total Appropriations in Aid                                 | 18,412,000 |                        | 16,402,000         | 9,514,723          |      | 6,887,277  |
|      |          |      | Net Expenditure SubHead 01                                  | 18,412,000 | -2,010,000             | 16,402,000         | 9,514,723          |      | 6,887,277  |
| 0005 |          |      | District Land Adjudication and Settlement                   |            |                        |                    |                    |      |            |
|      |          |      | Devoled Functions District Land Adjudication and Settlement |            |                        |                    |                    |      |            |
|      |          |      | Routine Maintenance - Other Assets                          | 18,000,000 | 0                      | 18,000,000         | 4,904,754          |      | 13,095,246 |
|      |          |      | GROSS EXPENDITURE   | 18,000,000 | 0                      | 18,000,000         | 4,904,754          |      | 13,095,246 |
|      |          |      | Appropriations in Aid                                       |            |                        |                    |                    |      |            |
|      |          |      | Total Appropriations in Aid                                 | 18,000,000 | 0                      | 18,000,000         | 4,904,754          |      | 13,095,246 |
|      |          |      | Net Expenditure SubHead 98                                  | 18,000,000 | 0                      | 18,000,000         | 4,904,754          |      | 13,095,246 |
| 0007 |          |      | S.F.T. State Land   |            |                        |                    |                    |      |            |
|      |          |      | Devoled Functions S.F.T. State Land                         |            |                        |                    |                    |      |            |
|      |          |      | Construction of Buildings                                   | 1,500,000  | 0                      | 1,500,000          | 528,914            |      | 971,086    |
|      |          |      | Construction of Roads                                       | 4,000,000  | 0                      | 4,000,000          | 1,858,240          |      | 2,141,760  |
|      |          |      | Construction and Civil Works                                | 2,500,000  | 0                      | 2,500,000          | 819,190            |      | 1,680,811  |
|      |          |      | GROSS EXPENDITURE   | 8,000,000  | 0                      | 8,000,000          | 3,206,343          |      | 4,793,657  |
|      |          |      | Appropriations in Aid                                       |            |                        |                    |                    |      |            |
|      |          |      | Total Appropriations in Aid                                 | 8,000,000  | 0                      | 8,000,000          | 3,206,343          |      | 4,793,657  |
|      |          |      | Net Expenditure SubHead 98                                  | 8,000,000  | 0                      | 8,000,000          | 3,206,343          |      | 4,793,657  |
| 0008 |          |      | 199 S.F.T. Shirika Conventional Scheme                      |            |                        |                    |                    |      |            |
|      |          |      | Devoled Functions 199 S.F.T. Shirika Conventional Scheme    |            |                        |                    |                    |      |            |
|      |          |      | Construction of Buildings                                   | 1,250,000  | 0                      | 1,250,000          | 385,606            |      | 854,394    |
|      |          |      | Construction of Roads                                       | 16,088,000 | 0                      | 16,088,000         | 7,624,768          |      | 8,463,233  |
|      |          |      | Construction and Civil Works                                | 12,500,000 | 0                      | 12,500,000         | 6,609,291          |      | 5,890,709  |
|      |          |      | GROSS EXPENDITURE   | 29,838,000 | 0                      | 29,838,000         | 14,629,665         |      | 15,208,335 |
|      |          |      | Appropriations in Aid                                       |            |                        |                    |                    |      |            |
|      |          |      | Total Appropriations in Aid                                 | 29,838,000 | 0                      | 29,838,000         | 14,629,665         |      | 15,208,335 |
|      |          |      | Net Expenditure SubHead 98                                  | 29,838,000 | 0                      | 29,838,000         | 14,629,665         |      | 15,208,335 |
| 0009 |          |      | Headquarters Administrative Services                        |            |                        |                    |                    |      |            |
|      |          |      | Headquarters Administrative Services                        |            |                        |                    |                    |      |            |

VOTE D136 MINISTRY OF LANDS

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| UF AD | SUB HEAD | ITEM    | TITLE AND DETAILS  | Original    | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over | Under       |
|-------|----------|---------|--|-------------|------------------------|--------------------|--------------------|------|-------------|
|       |          |         |  | KShs        | KShs                   | KShs               | KShs               | KShs | KShs        |
| 0009  |          |         | Headquarters Administrative Services   |             |                        |                    |                    |      |             |
|       |          |         | Headquarters Administrative Services   |             |                        |                    |                    |      |             |
|       | 01       |         | Other Operating Expenses   | 24,000,000  | 0                      | 24,000,000         | 3,106,462          | 0    | 20,893,538  |
|       |          | 2211300 | Routine Maintenance - Other Assets   | 43,289,939  | 0                      | 43,289,939         | 39,663,239         | 0    | 3,626,700   |
|       |          | 2220200 | Membership Fees and Dues and Subscriptions to Inrl. Orgns                          | 9,000,000   | -2,000,000             | 7,000,000          | 6,275,180          | 0    | 724,840     |
|       |          | 2620100 | Construction of Buildings  | 650,000,000 | -127,000,000           | 523,000,000        | 452,785,902        | 0    | 70,214,098  |
|       |          | 3110200 | Construction and Civil Works   | 38,000,000  | 0                      | 38,000,000         | 28,415,222         | 0    | 9,584,778   |
|       |          | 3110500 | Purchase of Vehicles & Other Transport Equipment                                   | 25,000,000  | 15,000,000             | 40,000,000         | 11,802,048         | 0    | 28,197,952  |
|       |          | 3110700 | Purch. of Specialised Plant, Equipment & Mach.                                     | 99,800,000  | 84,000,000             | 183,800,000        | 88,479,407         | 0    | 95,320,593  |
|       |          | 3111100 | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 62,500,000  | 0                      | 62,500,000         | 47,762,608         | 0    | 14,737,392  |
|       |          | 3111400 | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 951,589,939 | -30,000,000            | 921,589,939        | 678,290,050        | 0    | 243,299,889 |
|       |          |         | GROSS EXPENDITURE  |             |                        |                    |                    |      |             |
|       |          |         | Appropriations in Aid  |             |                        |                    |                    |      |             |
|       |          |         | Total Appropriations in Aid  | 951,589,939 | -30,000,000            | 921,589,939        | 678,290,050        | 0    | 243,299,889 |
|       |          |         | Net Expenditure Subhead 01   | 951,589,939 | -30,000,000            | 921,589,939        | 678,290,050        | 0    | 243,299,889 |
|       |          |         | Net Expenditure Head 000990  | 951,589,939 | -30,000,000            | 921,589,939        | 678,290,050        | 0    | 243,299,889 |
| 0010  |          |         | Provincial Survey Offices  |             |                        |                    |                    |      |             |
|       |          |         | Devoled Functions Provincial Survey Offices  |             |                        |                    |                    |      |             |
|       |          |         | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 3,000,000   | 0                      | 3,000,000          | 1,124,597          | 0    | 1,875,403   |
|       |          | 3111400 | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 3,000,000   | 0                      | 3,000,000          | 1,124,597          | 0    | 1,875,403   |
|       |          |         | GROSS EXPENDITURE  |             |                        |                    |                    |      |             |
|       |          |         | Appropriations in Aid  |             |                        |                    |                    |      |             |
|       |          |         | Total Appropriations in Aid  | 3,000,000   | 0                      | 3,000,000          | 1,124,597          | 0    | 1,875,403   |
|       |          |         | Net Expenditure Subhead 99   | 3,000,000   | 0                      | 3,000,000          | 1,124,597          | 0    | 1,875,403   |
|       |          |         | Net Expenditure Head 001000  | 3,000,000   | 0                      | 3,000,000          | 1,124,597          | 0    | 1,875,403   |
|       |          |         | District Survey Offices  |             |                        |                    |                    |      |             |
| 0011  |          |         | Devoled Functions District Survey Offices  |             |                        |                    |                    |      |             |
|       |          |         | Routine Maintenance - Other Assets   | 5,000,000   | 0                      | 5,000,000          | 2,984,170          | 0    | 2,015,830   |
|       |          | 2220200 | Routine Maintenance - Other Assets   | 5,000,000   | 0                      | 5,000,000          | 2,984,170          | 0    | 2,015,830   |
|       |          |         | GROSS EXPENDITURE  |             |                        |                    |                    |      |             |
|       |          |         | Appropriations in Aid  |             |                        |                    |                    |      |             |
|       |          |         | Total Appropriations in Aid  | 5,000,000   | 0                      | 5,000,000          | 2,984,170          | 0    | 2,015,830   |
|       |          |         | Net Expenditure Subhead 98   | 5,000,000   | 0                      | 5,000,000          | 2,984,170          | 0    | 2,015,830   |
|       |          |         | Net Expenditure Head 001100  | 5,000,000   | 0                      | 5,000,000          | 2,984,170          | 0    | 2,015,830   |
|       |          |         | Kenya Institute of Surveying and Mapping   |             |                        |                    |                    |      |             |
|       |          |         | Headquarters Kenya Institute of Surveying and Mapping                              |             |                        |                    |                    |      |             |
|       |          |         | Hospitality Supplies and Services  | 3,400,000   | 0                      | 3,400,000          | 2,827,474          | 0    | 572,527     |
|       |          | 2210800 | Hospitality Supplies and Services  | 3,400,000   | 0                      | 3,400,000          | 2,827,474          | 0    | 572,527     |
|       |          |         | Construction and Civil Works   | 10,000,000  | 0                      | 10,000,000         | 7,320,025          | 0    | 2,679,975   |
|       |          | 3110500 | Construction and Civil Works   | 10,000,000  | 0                      | 10,000,000         | 7,320,025          | 0    | 2,679,975   |
|       |          |         | GROSS EXPENDITURE  |             |                        |                    |                    |      |             |
|       |          |         | Appropriations in Aid  |             |                        |                    |                    |      |             |
|       |          |         | Total Appropriations in Aid  | 13,400,000  | 0                      | 13,400,000         | 10,147,498         | 0    | 3,252,502   |
|       |          |         | Net Expenditure Subhead 01   | 13,400,000  | 0                      | 13,400,000         | 10,147,498         | 0    | 3,252,502   |
|       |          |         | Net Expenditure Head 001200  | 13,400,000  | 0                      | 13,400,000         | 10,147,498         | 0    | 3,252,502   |
| 0012  |          |         | Headquarters Kenya Institute of Surveying and Mapping                              |             |                        |                    |                    |      |             |
|       |          |         | Headquarters Kenya Institute of Surveying and Mapping                              |             |                        |                    |                    |      |             |
|       |          |         | Hospitality Supplies and Services  | 3,400,000   | 0                      | 3,400,000          | 2,827,474          | 0    | 572,527     |
|       |          | 2210800 | Hospitality Supplies and Services  | 3,400,000   | 0                      | 3,400,000          | 2,827,474          | 0    | 572,527     |
|       |          |         | Construction and Civil Works   | 10,000,000  | 0                      | 10,000,000         | 7,320,025          | 0    | 2,679,975   |
|       |          | 3110500 | Construction and Civil Works   | 10,000,000  | 0                      | 10,000,000         | 7,320,025          | 0    | 2,679,975   |
|       |          |         | GROSS EXPENDITURE  |             |                        |                    |                    |      |             |
|       |          |         | Appropriations in Aid  |             |                        |                    |                    |      |             |
|       |          |         | Total Appropriations in Aid  | 13,400,000  | 0                      | 13,400,000         | 10,147,498         | 0    | 3,252,502   |
|       |          |         | Net Expenditure Subhead 01   | 13,400,000  | 0                      | 13,400,000         | 10,147,498         | 0    | 3,252,502   |
|       |          |         | Net Expenditure Head 001200  | 13,400,000  | 0                      | 13,400,000         | 10,147,498         | 0    | 3,252,502   |

## VOTE D136 MINISTRY OF LANDS

## DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| HEAD | SUB HEAD | ITEM     | TITLE AND DETAILS  | Original    | Add/Less Supplementary | Approved Estimates | Actual Expenditure | Over        | Under      |
|------|----------|----------|--|-------------|------------------------|--------------------|--------------------|-------------|------------|
|      |          |          |  | KShs        | KShs                   | KShs               | KShs               | KShs        | KShs       |
| 0012 |          |          | Kenya Institute of Surveying and Mapping   |             |                        |                    |                    |             |            |
|      | 01       |          | Headquarters Kenya Institute of Surveying and Mapping                              |             |                        |                    |                    |             |            |
|      |          |          | Appropriations in Aid  | 0           | 0                      | 0                  | 0                  | 0           | 0          |
|      |          |          | Total Appropriations in Aid  | 0           | 0                      | 0                  | 0                  | 0           | 0          |
|      |          |          | Net Expenditure SubHead 01   | 13,400,000  | 0                      | 13,400,000         | 10,147,498         | 0           | 3,252,502  |
|      |          |          | Net Expenditure Head 001200  | 13,400,000  | 0                      | 13,400,000         | 10,147,498         | 0           | 3,252,502  |
| 0013 |          |          | Headquarters Administrative Services   |             |                        |                    |                    |             |            |
|      |          |          | Net Expenditure Head 001300  | 0           | 0                      | 0                  | 0                  | 0           | 0          |
| 0014 |          |          | District Land Offices  |             |                        |                    |                    |             |            |
|      | 98       |          | Devolved Functions District Land Offices   |             |                        |                    |                    |             |            |
|      |          | 2220200  | Routine Maintenance - Other Assets   | 7,000,000   | 0                      | 7,000,000          | 5,222,727          | 0           | 1,777,273  |
|      |          | 31110200 | Construction of Buildings  | 115,000,000 | 0                      | 115,000,000        | 89,390,592         | 0           | 25,609,408 |
|      |          |          | GROSS EXPENDITURE  | 122,000,000 | 0                      | 122,000,000        | 94,613,319         | 0           | 27,386,681 |
|      |          |          | Appropriations in Aid  |             |                        |                    |                    |             |            |
|      |          |          | Total Appropriations in Aid  | 0           | 0                      | 0                  | 0                  | 0           | 0          |
|      |          |          | Net Expenditure SubHead 98   | 122,000,000 | 0                      | 122,000,000        | 94,613,319         | 0           | 27,386,681 |
|      |          |          | Net Expenditure Head 001400  | 122,000,000 | 0                      | 122,000,000        | 94,613,319         | 0           | 27,386,681 |
| 0015 |          |          | Headquarters Administrative Services   |             |                        |                    |                    |             |            |
|      | 01       |          | Headquarters Administrative Services   |             |                        |                    |                    |             |            |
|      |          |          | Other Operating Expenses   | 41,789,045  | -41,789,045            | -20,894,523        | 0                  | -20,894,523 | 0          |
|      |          |          | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 19,500,000  | 25,939,045             | 66,333,568         | 42,913,803         | 0           | 23,419,765 |
|      |          |          | GROSS EXPENDITURE  | 61,289,045  | -15,850,000            | 45,439,045         | 42,913,803         | -20,894,523 | 23,419,765 |
|      |          |          | Appropriations in Aid  |             |                        |                    |                    |             |            |
|      |          |          | Total Appropriations in Aid  | 0           | 0                      | 0                  | 0                  | 0           | 0          |
|      |          |          | Net Expenditure SubHead 01   | 61,289,045  | -15,850,000            | 45,439,045         | 42,913,803         | -20,894,523 | 23,419,765 |
|      |          |          | Net Expenditure Head 001500  | 61,289,045  | -15,850,000            | 45,439,045         | 42,913,803         | -20,894,523 | 23,419,765 |
| 0016 |          |          | District Physical Planning Offices   |             |                        |                    |                    |             |            |
|      | 98       |          | Devolved Functions District Physical Planning Offices                              |             |                        |                    |                    |             |            |
|      |          |          | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 13,250,000  | 0                      | 13,250,000         | 5,109,354          | 0           | 8,140,646  |
|      |          |          | GROSS EXPENDITURE  | 13,250,000  | 0                      | 13,250,000         | 5,109,354          | 0           | 8,140,646  |
|      |          |          | Appropriations in Aid  |             |                        |                    |                    |             |            |
|      |          |          | Total Appropriations in Aid  | 0           | 0                      | 0                  | 0                  | 0           | 0          |
|      |          |          | Net Expenditure SubHead 98   | 13,250,000  | 0                      | 13,250,000         | 5,109,354          | 0           | 8,140,646  |
|      |          |          | Net Expenditure Head 001600  | 13,250,000  | 0                      | 13,250,000         | 5,109,354          | 0           | 8,140,646  |
| 0801 |          |          | Net Expenditure Head 080100  |             |                        |                    |                    |             |            |

VOTE D136 MINISTRY OF LANDS

DEVELOPMENT APPROPRIATION ACCOUNT ON SUMMARY ITEM - FOR THE PERIOD FROM JUL-12 TO JUN-13

| SUB HEAD | ITEM | TITLE AND DETAILS               | Original      |  | Address Supplementary |  | Approved Estimates |  | Actual Expenditure |  | Over        |  | Under       |  |
|----------|------|---------------------------------|---------------|--|-----------------------|--|--------------------|--|--------------------|--|-------------|--|-------------|--|
|          |      |                                 | KShs          |  | KShs                  |  | KShs               |  | KShs               |  | KShs        |  | KShs        |  |
| 0805     |      | Net Expenditure Head 080500 ... |               |  |                       |  |                    |  |                    |  |             |  |             |  |
|          |      | Total Net Expenditure vote D136 | 2,336,594,181 |  | -208,970,000          |  | 2,127,624,181      |  | 1,593,831,204      |  | -20,894,523 |  | 554,687,500 |  |
|          |      |                                 |               |  |                       |  |                    |  |                    |  |             |  |             |  |

VOTE D136 MINISTRY OF LANDS

DEVELOPMENT APPROPRIATION ACCOUNT SUMMARY - FOR THE PERIOD FROM JUL-12 TO JUN-13

| ADMINISTRATIVE    |   | Approved Estimates   | Actual Expenditure      |   |
|-------------------|---|----------------------|-------------------------|---|
| GROSS EXPENDITURE |   | KShs                 | KShs                    |   |
| 136000100         | Headquarters Administrative Services          | 1,012,931,297.00     | 726,392,928.00          |   |
| 136000400         | Headquarters Administrative Services          | 16,402,000.00        | 9,514,723.00            |   |
| 136000500         | District Land Adjudication and Settlement     | 18,000,000.00        | 4,904,754.40            |   |
| 136000700         | S.F.T. State Land                             | 8,000,000.00         | 3,206,343.30            |   |
| 136000800         | 199 S.F.T. Shirika Conventional Scheme        | 29,838,000.00        | 14,629,664.90           |   |
| 136000900         | Headquarters Administrative Services          | 921,589,939.00       | 678,290,049.80          |   |
| 136001000         | Provincial Survey Offices                     | 3,000,000.00         | 1,124,596.55            |   |
| 136001100         | District Survey Offices                       | 5,000,000.00         | 2,984,169.85            |   |
| 136001200         | Kenya Institute of Surveying and Mapping      | 13,400,000.00        | 10,147,498.10           |   |
| 136001400         | District Land Offices                         | 122,000,000.00       | 94,613,318.80           |   |
| 136001500         | Headquarters Administrative Services          | 45,439,045.00        | 42,913,802.65           |   |
| 136001600         | District Physical Planning Offices            | 13,250,000.00        | 5,109,354.45            |   |
|                   | <b>Gross Total Expenditure ... , * ... ..</b> | <b>2,208,850,281</b> | <b>1,593,831,203.80</b> | <b>Surplus of Gross Estimates Over Expenditure Kshs</b> |
|                   |   |                      |                         | <b>615,019,077.20</b>                                   |
|                   | <b>Appropriation in Aid ... ..</b>            | <b>KShs</b>          | <b>Applied Receipts</b> | <b>Surplus/Deficiency in Appropriation in Aid Kshs</b>  |
|                   |   | (81,226,100.00)      | 0.00                    | (81,226,100.00)   |
|                   | <b>NET TOTAL VOTE D136 Ministry of Lands</b>  | <b>KShs</b>          | <b>2,127,624,181.00</b> | <b>1,593,831,203.80</b>                                 |
|                   |   |                      |                         | <b>Net Surplus to be surrendered to Exchequer Kshs</b>  |
|                   |   |                      |                         | <b>533,792,977.20</b>                                   |

VOTE D136 MINISTRY OF LANDS

DEVELOPMENT APPROPRIATION ACCOUNT SUMMARY- FOR THE PERIOD FROM JUL-12 TO JUN-13

DETAILS OF APPROPRIATION IN AID

| ADMINISTRATIVE |                                      | Approved Estimates   | Actual Receipts                               |
|----------------|--------------------------------------|----------------------|---|
|                |                                      | KShs                 | KShs  |
| 136000100      | Headquarters Administrative Services | (81,226,100.00)      | 0.00  |
|                | Total Appropriations in Aid ... ..   | KShs (81,226,100.00) | 0.00  |
|                | Applied Appropriation in Aid ... ..  | KShs                 | (81,226,100.00)                               |
|                | Excess Appropriation in Aid ... ..   | KShs                 | 0.00  |
|                |                                      |                      | Payable seperately to the Exchequer Kshs 0.00 |

**VOTE D136 MINISTRY OF LANDS**

Reasons for the material differences between Approved Estimate and Actual Expenditure.

**ADMINISTRATIVE 0001 HEADQUARTERS ADMINISTRATIVE SERVICES**

***Subhead 01 Headquarters Administrative Services***

**2211300** - Other operative Expenses -

The under expenditure of Kshs.1,285,000.00/= was as a result of failure by National Treasury to issue exchequer.

**2220200** - Routine Maintenance - Other Assets -

The under expenditure of Kshs.13,725,284.00 was as a result of failure by National Treasury to issue Exchequer.

**2630200** - Capital grants to Government Agencies and other levels of Government -

The under expenditure of Kshs.34,623,357/= was as a result of Development partner failure to release all the grant.

**5120200** - Domestic Accounts Payable -

The under collection of Kshs.31,226,100/= was as a result of non submission of expenditure returns from Development partner, for direct expenditures budgeted as Appropriation in Aid (AIA).

***Subhead 07 Land Policy Formulation Programme Headquarters Administrative Services***

**2210300** - Domestic Travel and Subsistence and other Transportation costs -

The under expenditure of Kshs.3,538,923.00 was as a result of lack of support to Land Reform Programmes by Development Partner - Swedish International Cooperation Agency (SIDA).

- 2210400** - Foreign Travel and Subsistence and other Transportation Costs –  
The under expenditure of Kshs.4,058,100/= was as a result of lack of Support to Land Reform Programmes by Development Partner – Swedish International Cooperation Agency (SIDA).
- 2210500** - Printing, Advertising and Information Supplies and Services –  
The under expenditure of Kshs.89,015,358/= was as a result of lack of Support to Land Reform Programmes by Development Partner – Swedish International Cooperation Agency (SIDA)
- 2210800** - Hospitality Supplies and Services –  
The under expenditure of Kshs.120,109,514/= was as a result of lack of support to land Reform Programmes by Development Partner – Swedish International Co-operation Agency (SIDA) .
- 2211200** - Fuel Oil and Lubricants –  
The under expenditure of Kshs.2,549,038/= was as a result of lack of support to Land Reform Programmes by Development Partner – Swedish International Co-operation Agency (SIDA).
- 2211300** - Other operating Expenses –  
The under expenditure of Kshs.8,442,980/= was as a result of lack of support to Land Reform Programmes by Development partner - Swedish International Co-operation Agency (SIDA).
- 3111000** - Purchase of office Furniture and General Equipment –  
The under expenditure of kshs.7,853,750/= was as a result of lack of support to Land Reform Programmes by Development Partner – Swedish International Co-operation Agency (SIDA).
- 1310200** - Grants from Foreign Governments –  
Direct payment treated as AIA – The under collection of Kshs.50,000,000/= was as a result of Development Partner failure to release the grants.

**ADMINISTRATIVE 0004 LAND ADJUDICATION HEADQUARTERS ADMINISTRATIVE SERVICES**

**2211000** - Specialized materials and supplies –  
The under expenditure of Kshs.5,311,227/= was as a result failure by National Treasury to issue exchequer.

**3110700** - Purchase of vehicles and other Transport Equipment –  
The under expenditure of Kshs.1,576,000/= was as a result of failure by National Treasury to issue exchequer.

**ADMINISTRATIVE 0005 DEVOLVED FUNCTIONS DISTRICT LAND ADJUDICATION AND SETTLEMENTS**

**2220200** - Routine Maintenance – other Assets –  
The under expenditure of Kshs.13,095,246.00. This is a consolidated under expenditure from all the districts after uploading all District data from National Treasury using Integrated Financial Information System (IFMIS).

**ADMINISTRATIVE 0007 DEVOLVED FUNCTIONS S.F.T. STATE LAND**

**3110400** - Construction of Roads –  
The under expenditure of Kshs.2,141,760.00. This is a consolidated under expenditure from all the districts after uploading all District data from National Treasury using Integrated Financial Information System (IFMIS).

**3110500** - Construction and Civil Works –  
The under expenditure of Kshs.1,680,811.00. This is a consolidated under expenditure from all the districts after uploading all District data from National Treasury using Integrated Financial Information System (IFMIS).

**ADMINISTRATIVE 0008 DEVOLVED FUNCTIONS 199 S.F.T. SHIRIKA CONVENTIONAL SCHEME**

- 3110400** - Construction of Roads –  
The under expenditure of Kshs.8,463,233.00. This is a consolidated under expenditure from all the districts after uploading all District data from National Treasury using Integrated Financial Information System (IFMIS).
- 3110500** - Construction and Civil Works –  
The under expenditure of Kshs.5,890,709.00. This is a consolidated under expenditure from all the districts after uploading all District data from National Treasury using Integrated Financial Information System (IFMIS).

**ADMINISTRATIVE 0009 SURVEY HEADQUARTERS ADMINISTRATIVE SERVICES**

- 2211300** - Other Operating Expenses –  
The under expenditure of Kshs.20,893,538.00 was as a result of failure by National Treasury to issue exchequer.
- 2220200** - Routine Maintenance –  
Other Assets – The under expenditure of Kshs.3,626,700.00 was as a result of failure by National Treasury to issue exchequer.
- 3110200** - Construction of Buildings –  
The under expenditure of Kshs.70,214,098.00 was as a result of failure by National Treasury to issue exchequer.
- 3110500** - Construction and Civil Works –  
The under expenditure of Kshs.9,584,778.00 was as a result of failure by National Treasury to issue exchequer.

3110700 - Purchase of Vehicles and other Transport Equipment –  
The under expenditure of Ksh.28,197,952.00 was as a result of failure by National Treasury to issue exchequer.

3111100 - Purchase of Specialized plant, equipment and machinery –  
The under expenditure of Kshs.95,320,593.00 was as a result of failure by National Treasury to issue exchequer.

3111400 - Research, Feasibility Studies, Project preparation and design, project supervision.  
The under expenditure of Kshs14,737,392.00 was as a result of failure by National Treasury to issue exchequer.

#### ADMINISTRATIVE 0010 DEVOLVED FUNCTIONS PROVINCIAL SURVEY OFFICES

3111400 - Research, Feasibility Studies, Project Preparation and Design, Project Supervision –  
The under expenditure of Kshs.1,875,403.00. Ministry had funded the expenditure returns had not been received at time of Audit.

#### ADMINISTRATIVE 0011 DEVOLVED FUNCTIONS DISTRICT SURVEY OFFICES

2220200 - Routine Maintenance – other assets –  
The under expenditure of Kshs.2,015,830.00. This is a consolidated under expenditure from all the districts after uploading all District data from National Treasury using Integrated Financial Information System (IFMIS).

#### ADMINISTRATIVE 0012 KENYA INSTITUTE OF SURVEYING AND MAPPING

3110500 - Construction and Civil Works –  
The under expenditure of Kshs.2,679,975.00 was as a result of failure by National Treasury to issue exchequer.

**ADMINISTRATIVE 0014 DEVOLVED FUNCTIONS DISTRICT LAND OFFICER**

- 2220200** - Routine maintenance – other Assets –  
The under expenditure of Kshs.1,777,273.00. This is a consolidated under expenditure from all the districts after uploading all District data from National Treasury using Integrated Financial Information System (IFMIS).
- 3110200** - Construction of Buildings –  
The under expenditure of Ksh25,609,408.00. This is a consolidated under expenditure from all the districts after uploading all District data from National Treasury using Integrated Financial Information System (IFMIS).

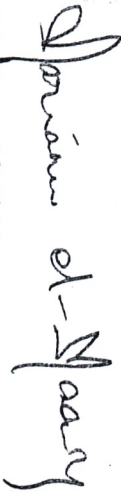
**ADMINISTRATIVE 0015 PHYSICAL PLANNING HEADQUARTERS ADMINISTRATIVE SERVICES**

- 2211300** - Other Operating Expenses –  
No expenditure in this item. The figure of Kshs.20,894,523/= was as a result of Treasury re- allocation during supplementary budget.
- 3111400** - Research, Feasibility Studies, Project Preparation and Design, Project Supervision –  
The under expenditure of Kshs.23,419,765.00 was as a result of failure by National Treasury to issue exchequer.

**ADMINISTRATIVE 0016 DEVOLVED FUNCTIONS DISTRICT PHYSICAL PLANNING OFFICES**

3111400

Research, Feasibility Studies, Project preparation and Design, Project Supervision –  
The under expenditure of Kshs.8,140,646. This is a consolidated under expenditure from all  
the districts after uploading all District data from National Treasury using Integrated Financial  
Information System (IFMIS).



Mariamu Ali El Maawy  
PRINCIPAL SECRETARY

DATE:.....SEPTEMBER 2013

**MINISTRY OF LANDS**  
**LAND REVENUE STATEMENT FOR YEAR ENDED 30TH JUNE-2013**

| HEAD:150-360 | ITEM    | TITLE                              | ESTIMATED RECEIPTS (KSHS) | ACTUAL RECEIPTS HQ (KSHS) | VARIATIONN (KSHS)    |
|--------------|---------|------------------------------------|---------------------------|---------------------------|----------------------|
|              | 1130101 | STAND PREMIUM                      | 182,988,000.00            | 167,088,752.00            | 15,899,248.00        |
|              | 1410401 | LAND RENT                          | 1,550,304,702.00          | 1,113,382,321.49          | 436,922,380.51       |
|              | 1410406 | SALE OF FREEHOLD INT. ON AGR. LAND | 1,287,954.00              | 5,850,990.00              | (4,563,036.00)       |
|              | 1420204 | LAND REGISTRATION                  | 91,951,108.00             | 410,520,461.56            | (318,569,353.56)     |
|              | 1410406 | LAND ADJ. CASES FEE                | -                         | 33,280.00                 | (33,280.00)          |
|              | 1420219 | LAND VALUATION                     | 31,747,340.00             | 141,436,046.44            | (109,688,706.44)     |
|              | 1420203 | OTHER REVENUE                      | -                         | -                         | -                    |
|              |         | TOTAL REVENUE(KSHS)                | <b>1,858,279,104.00</b>   | <b>1,846,530,320.99</b>   | <b>19,967,252.51</b> |
|              |         | BALANCE B/F                        |                           | 60,038,332.80             |                      |
|              |         | LESS AMOUNT PAID TO EXCHEQUER      |                           | 716,164,236.32            |                      |
|              |         | LESS AMOUNT PAID DIRECT BY KRA     |                           | 1,075,794,976.99          |                      |
|              |         | REVENUE ON HAND                    |                           | <b>114,609,440.48</b>     |                      |

**REASONS FOR MATERIAL DIFFERENCE**

- 1130101- The transition from Commissioner of lands to the National Land Commission affected the processing of new allotment on which Stand Premium is paid.
- 1410401- Land Rent is charged by Calendar year and it is anticipated the balance be received by December 2013
- 1410406- On sale of freehold interest on Agriculture land, Land registration and Land Valuation, the difference was due to heightened system of governance.
- 1420204- On sale of freehold interest on Agriculture land, Land registration and Land Valuation, the difference was due to heightened system of governance.
- 1420219- On sale of freehold interest on Agriculture land, Land registration and Land Valuation, the difference was due to heightened system of governance.
- 1420203- On sale of freehold interest on Agriculture land, Land registration and Land Valuation, the difference was due to heightened system of governance.

*Mariam Ali El Maawy*

Mariam Ali El Maawy  
PRINCIPAL SECRETARY

DATE..... September, 2013

**MINISTRY OF LANDS**

INCOME AND EXPENDITURE ACCOUNT FOR  
ROADS AND DRAINS(4 -708-0000-7310102)  
FOR THE YEAR ENDED 30.06.2013

**INCOME**

Receipts from plot allottees

KSH  
0.00

**EXPENDITURE**

DEFICIT/SURPLUS

0.00  
-

*Mariam Ali El Maawy*

Mariam Ali El Maawy  
PRINCIPAL SECRETARY  
MINISTRY OF LANDS

Date..... September, 2013

**MINISTRY OF LANDS**

BALANCE SHEET

ROADS AND DRAINS(4 -708-0000-7310102)

FOR THE YEAR ENDED 30.06.2013

ASSETS

KSH

Non-current Assets

Current Asset

-cash at bank

276,155.00

Total Assets

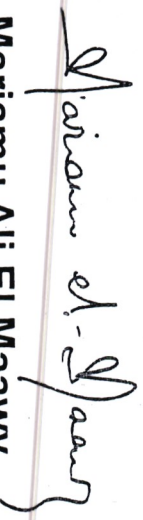
276,155.00

Equity and liabilities

276,155.00

Accumulated Fund

276,155.00



Mariamu Ali El Maawy  
PRINCIPAL SECRETARY  
MINISTRY OF LANDS

Date..... September, 2013

**MINISTRY OF LANDS**  
ROADS AND DRAINS(4 -708-0000-7310102)  
FOR THE YEAR ENDED 30.06.2013

**STATEMENT OF CHANGES IN EQUITY/NET ASSETS** KSH

|                              |                   |
|------------------------------|-------------------|
| Balance B/F 2011/2012        | 276,155.00        |
| Deficit/Surplus for the year | 0.00              |
| Balance as at 30.06.2013     | <u>276,155.00</u> |

*Mariam Ali El Maawy*

**Mariam Ali El Maawy**  
**PRINCIPAL SECRETARY**  
**MINISTRY OF LANDS**

Date..... September, 2013

**STATEMENT OF OUTSTANDING G.O.K LOANS ISSUED TO S.F.T AS AT 30<sup>TH</sup> JUNE, 2013**

| DATE OF ISSUE | PURPOSE          | REDEEMABLE PERIOD | LOAN GRANT (K£)        | AMOUNT PAID         | BALANCE DUE (KSH.)   | REMARKS   |
|---------------|------------------|-------------------|------------------------|---------------------|----------------------|---|
| 01.07.1989    | Land Development | 01.03.2022        | 775,000-00-00          | 5,541,763.45        | 9,958,236.55         | 6.5% Payable in 60 equated 6 months<br>Installments of combined principal & interest. |
| 01.07.1990    | Land Development | 01.03.2022        | 256,500-00-00          | 1,905,018.42        | 3,224,981.58         | 6.5% Payable in 60 equated 6 months<br>Installments of combined principal & interest. |
| <b>TOTAL</b>  |                  |                   | <b>1,031,500-00-00</b> | <b>7,746,781.87</b> | <b>13,183,218.13</b> |   |

*Mariam Ali El Maawy*

Mariamu Ali El Maawy  
**PRINCIPAL SECRETARY.**

.....September, 2013







| <u>EXCHEQUERS ISSUED 2012/2013 F/YEAR</u> |                  |                         |
|---|------------------|-------------------------|
| <u>DEVELOPMENT 136</u>                    |                  |                         |
| <u>DATE</u>                               | <u>REFERENCE</u> | <u>AMOUNT</u>           |
| 16.07.2012                                | DE.06/12/13      | 30,000,000.00           |
| 09.08.2012                                | DE.22/12/13      | 82,000,000.00           |
| 15.08.2012                                | DE.43/12/13      | 60,000,000.00           |
| 06.09.2012                                | DE.85/12/13      | 30,000,000.00           |
| 24.09.2012                                | DE.144/12/13     | 154,000,000.00          |
| 16.10.2012                                | DE.170/12/13     | 50,000,000.00           |
| 30.10.2012                                | DE.200/12/13     | 55,000,000.00           |
| 11.12.2012                                | DE.293/12/13     | 81,000,000.00           |
| 29.01.2013                                | DE.376/12/13     | 61,000,000.00           |
| 28.02.2013                                | DE.417/12/13     | 17,546,870.00           |
| 15.03.2013                                | DE.453/12/13     | 17,546,870.00           |
| 16.04.2013                                | DE.514/12/13     | 115,000,000.00          |
| 30.04.2013                                | DE.547/12/13     | 67,000,000.00           |
| 07.05.2013                                | DE.567/12/13     | 550,000,000.00          |
| 20.05.2013                                | DE.603/12/13     | 50,000,000.00           |
| 13.06.2013                                | DE.644/12/13     | 100,000,000.00          |
| <b>TOTAL</b>                              |                  | <b>1,520,093,740.00</b> |

EXCHEQUERS ISSUED 2012/2013 F/YEAR

| DATE       | REFERENCE     | AMOUNT           |
|------------|---------------|------------------|
|            | RECURRENT 136 |                  |
| 16.07.2012 | RE.17/12/13   | 30,000,000.00    |
| 31.07.2012 | RE.66/12/13   | 150,000,000.00   |
| 09.08.2012 | RE.114/12/13  | 50,000,000.00    |
| 27.08.2012 | RE.189/12/13  | 160,000,000.00   |
| 31.08.2012 | RE.221/12/13  | 100,000,000.00   |
| 17.09.2012 | RE.276/12/13  | 10,000,000.00    |
| 24.09.2012 | RE.313/12/13  | 20,000,000.00    |
| 26.09.2012 | RE.333/12/13  | 100,000,000.00   |
| 09.10.2012 | RE.372/12/13  | 80,000,000.00    |
| 29.10.2012 | RE.458/12/13  | 80,000,000.00    |
| 02.11.2012 | RE.497/12/13  | 80,000,000.00    |
| 08.11.2012 | RE.529/12/13  | 50,000,000.00    |
| 29.11.2012 | RE.603/12/13  | 90,000,000.00    |
| 10.12.2012 | RE.651/12/13  | 20,000,000.00    |
| 19.12.2012 | RE.687/12/13  | 20,000,000.00    |
| 21.12.2012 | RE.712/12/13  | 160,000,000.00   |
| 04.01.2013 | RE.745/12/13  | 40,000,000.00    |
| 30.01.2013 | RE.833/12/13  | 160,000,000.00   |
| 12.02.2013 | RE.876/12/13  | 50,000,000.00    |
| 01.03.2013 | RE.965/12/13  | 150,000,000.00   |
| 21.03.2013 | RE.1028/12/13 | 80,000,000.00    |
| 02.04.2013 | RE.1071/12/13 | 220,000,000.00   |
| 15.04.2013 | RE.1119/12/13 | 30,000,000.00    |
| 26.04.2013 | RE.1188/12/13 | 177,000,000.00   |
| 27.05.2013 | RE.1293/12/13 | 170,000,000.00   |
| 05.06.2013 | RE.1341/12/13 | 20,000,000.00    |
| 26.06.2013 | RE.1400/12/13 | 168,000,000.00   |
| TOTAL      |               | 2,465,000,000.00 |



| ADJUDICATION | DATE       | AGENCY                            | AMOUNT                    | STATUS               | REMARKS                     |                             |
|--------------|------------|-----------------------------------|---------------------------|----------------------|-----------------------------|-----------------------------|
| 0004         | 30-06-2013 | MFI Office Document Solutions     | 191,869.70                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Dokta Supplies                    | 5,811.00                  | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Veron General Agencies            | 31,420.00                 | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | MFI Office Document Solutions     | 80,800.00                 | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Emak Enterprises                  | 357,000.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | WALA Investment                   | 134,100.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | TOTAL ADJUDICATION                | 850,780.70                |                      |                             |                             |
|              | 0009       | 30-06-2013                        | CMC Motors Group Ltd      | 1,500,000.00         | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Ampex Outfitters Nairobi  | 944,192.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Care Commercial Agencies  | 279,200.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | A-2 Graphics World        | 123,200.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Kare Commercial Agencies  | 196,082.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Frago Enterprises         | 363,500.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Pekin Enterprises         | 50,595.00            | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Akarim Agencies           | 631,950.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
| 30-06-2013   |            | Akarim Agencies                   | 734,250.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | TOTAL SURVEY                      | 4,822,969.00              |                      |                             |                             |
| 0012         |            | 30-06-2013                        | Ericson General Agencies  | 156,150.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Veron General Agencies    | 23,400.00            | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Tripplle Tours and Travel | 171,600.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Greenland Fram Products   | 221,840.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Hope General Merchants    | 266,300.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              | 30-06-2013 | Gobhen Provision Investment       | 131,050.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Nation Oil Corporation            | 98,200.00                 | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Mercury Circle Merchants          | 307,000.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Goodmwanada Investments           | 234,800.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | MFI Office Document Solutions     | 33,640.00                 | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Wise Tech Enterprises             | 300,000.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Emak Enterprises                  | 145,000.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Emak Enterprises                  | 464,250.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Barco Agencies                    | 142,250.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Nality Supplies                   | 968,750.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Charma Enterprises                | 365,500.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Kare Commercial Agencies          | 65,090.00                 | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Nality Supplies                   | 472,000.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | The Copy Cx                       | 540,000.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Greenland Fram Products           | 506,410.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Jodast Marketing Services         | 128,700.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Graden Enterprises                | 298,500.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Kare Commercial Agencies          | 265,998.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Sunbeam Computer Systems (EA) Ltd | 204,000.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Kiwaka General Merchants          | 1,140,000.00              | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | Nathania Investments              | 570,000.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
|              | 30-06-2013 | TOTAL KISM                        | 8,240,428.00              |                      |                             |                             |
|              | 0013       | 30-06-2013                        | The Gazette Ltd           | 156,000.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | All Salim Islam           | 200,000.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
|              |            | 30-06-2013                        | Banco Agencies            | 599,900.00           | Inadequate Liquidity        | Awaiting Issue of Exchequer |
| 30-06-2013   |            | Tech Source Point                 | 1,798,000.00              | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | Charma Enterprises                | 923,340.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | Veron General Agencies            | 226,200.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | MFI Office Document Solutions     | 1,450,841.00              | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | Dokta Supplies                    | 175,000.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | Prowler Security Services         | 34,000.00                 | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | Veron General Agencies            | 133,800.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | Tanar Supplies                    | 151,600.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | Techniz Ltd                       | 253,790.00                | Inadequate Liquidity | Awaiting Issue of Exchequer |                             |
| 30-06-2013   |            | TOTAL LANDS                       | 6,102,471.00              |                      |                             |                             |
|              |            |                                   | TOTAL RECURRENT           | 159,223,342.75       |                             |                             |

|                    |                               |                |                      |                             |
|--------------------|-------------------------------|----------------|----------------------|-----------------------------|
| 30-06-2013         | Subra Merchants               | 300,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Magik Wave                    | 22,000.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Magik Wave                    | 301,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Kamendo Enterprises           | 862,420.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Vavani General Agencies       | 216,200.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Eleven General Services       | 941,601.95     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Magik Wave                    | 1,010,500.00   | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Osia Commercial Agencies      | 555,180.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Frank Enterprises             | 851,500.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Specsectum Technologies Ltd   | 499,995.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Samia Caric Motors            | 5,804,000.00   | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Letta Limited                 | 61,142.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Booktime International Ltd    | 51,950.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Booktime International Ltd    | 11,840.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Booktime International Ltd    | 66,210.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Image Track Technologies      | 66,600.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Jedawi Marketing Services     | 120,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Nakumatt Holdings Ltd         | 147,975.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Toyoa Kenya                   | 3,530,155.00   | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Akarim Agencies               | 37,000.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Rentokil Initial              | 53,244.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Wafa Investment               | 80,500.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Kara Commercial Agencies      | 47,200.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Kara Commercial Agencies      | 342,200.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Pekin Enterprises             | 99,180.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Pago Airways Travel           | 22,640.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Pago Airways Travel           | 70,380.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Trot Agencies                 | 124,600.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Druca Investments             | 94,720.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Toyoa Kenya                   | 87,290,063.00  | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | African Touch Safaris         | 30,800.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Letta Limited                 | 8,961.00       | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Pago Airways Travel           | 490,535.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Blam Enterprises              | 205,750.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Lehana Enterprises            | 340,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Belche Enterprises            | 136,440.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Dominion Merchants            | 229,500.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Wafa Investment               | 700,500.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Nefio General Supplies        | 92,500.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Bewa (Global) systems ltd     | 21,850.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Jadac Investment              | 23,950.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Securenet Africa              | 78,000.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Lehka Trading Co.             | 43,000.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Dokta Supplies                | 56,000.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Garret Ltd                    | 136,500.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Nation Media                  | 32,695.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Nation Media                  | 106,488.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Penyati General Supplies      | 408,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Parimog Agencies              | 293,100.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | African Touch Safaris         | 79,200.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Sun-Africa Hotels             | 1,560,000.00   | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Securenet Africa              | 558,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Securenet Africa              | 663,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Office Technologies           | 355,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Bicon ICT                     | 931,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Wafa Investment               | 468,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | MFI Office Document Solutions | 400,758.10     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Bosquire Business Systems Ltd | 368,200.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Weaver Bird Tours and safaris | 55,000.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Mercury Circle Merchants      | 28,800.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Wafa Investment               | 151,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Wafa Investment               | 144,900.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Wafa Investment               | 240,400.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Wafa Investment               | 1,673,750.00   | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Lekha Trading Co Ltd          | 185,000.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | GT-Investment Company         | 108,685.00     | Inadequate Liquidity | Awaiting Issue of Exchequer |
| 30-06-2013         | Pago Airways Travel           | 33,790.00      | Inadequate Liquidity | Awaiting Issue of Exchequer |
| TOTAL HEADQUARTERS |                               | 138,196,694.05 |                      |                             |







