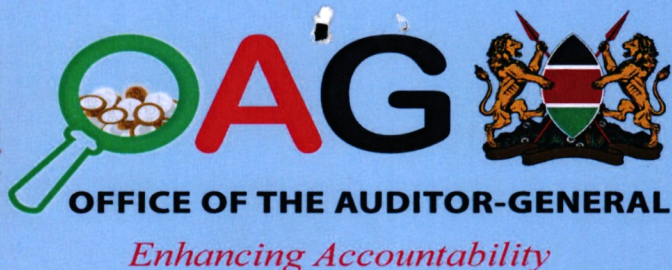
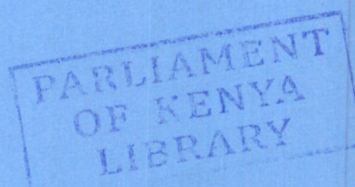


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

**MINISTRY OF LANDS AND PHYSICAL
PLANNING**

FOR THE YEAR ENDED

30 JUNE, 2019

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 13 NOV 2020	DAY: THURSDAY
TABLED BY: LOM	Miniam Mudo



MINISTRY OF LANDS AND PHYSICAL PLANNING

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 13 NOV 2020	
Day: THURSDAY	
TABLED BY:	LOM
APPROVED BY:	Miriam Mado

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

CONTENTS	PAGE
I. KEY ENTITY INFORMATION AND MANAGEMENT	2
II. FOREWORD.....	10
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	20
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE MINISTRY OF LANDS AND PHYSICAL PLANNING	21
V. STATEMENT OF RECEIPTS AND PAYMENTS	22
VI. STATEMENT OF ASSETS AND LIABILITIES	23
VII. STATEMENT OF CASH FLOWS	24
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	25
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	27
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	29
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	31
XII. SIGNIFICANT ACCOUNT POLICIES.....	32
XIII. NOTES TO THE FINANCIAL STATEMENTS	36
XIV. ANNEXURES	49

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Lands and Physical Planning is mandated to provide policy direction on matters related to land. The core functions of the sub-sector include facilitation of efficient land administration and management of the land resource. In discharging its functions, the sub sector is guided by detailed mandate as spelt out by the Executive Order No. 1 of June 2018, notably; National Lands Policy and Management, Physical Planning for land use, Land Transactions, Survey and Mapping, Land Adjudication, Settlement Matters, Rural Settlement Planning, Land Registration, National Spatial Infrastructure, Land and Property Valuation Services & Administration, Administration of Public Land as Designated by the Constitution, Land Information Systems and Maintenance of a Public Land Bank.

Vision

To be a globally competitive organization in sustainable land management

Mission

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

Core Values

In its endeavor to execute its Mandate, the Ministry is guided by the following Core Values/ Principles:

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

Core Functions

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

**Reports and Financial Statements
For the year ended June 30, 2019**

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the period ended 30th June 2019 and who had direct fiduciary responsibility were:

- | | |
|---|------------------------------|
| • Cabinet Secretary | Farida Karoney, OGW |
| • Chief Administrative Secretary | Hon. Gideon M. Mung'aro, OGW |
| • Principal Secretary | Dr. Nicholas Muraguri |
| • Director of Administration | Amb. Julius Kandie |
| • Director of Land Adjudication & Settlement | Esther N. Ogega |
| • Director of Physical Planning | Augustine K. Masinde |
| • Director of Survey | John Maina |
| • Ag Principal Accounts Controller (Jul-Dec 2018) | CPA Jane Mburu |
| • Principal Accounts Controller (Jan-Jun 2019) | CPA, FA Mary A. C. Wanyonyi |
| • Ag Chief Finance Officer (Jul-Oct 2018) | Ezekial Omari |
| • Chief Finance Officer (Nov-June 2019) | Stephen Njue |
| • Ag SCMO (Jul-Oct 2018) | Kennedy Omari |
| • Deputy Director SCMO (Nov18 -June 2019) | Andrew Nyambeche |

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019



**Farida Karoney, OGW
Cabinet Secretary**

Farida Karoney EGH was officially appointed in February 2018 as Cabinet Secretary, Ministry of Lands and Physical Planning. She has executive powers on policy formulation and management of all matters regarding the Ministry. Prior to her appointment to her present position, she served as the Chief Operating Officer (COO) and Group Editorial Director of the *Royal Media Services* (RMS), a media conglomerate that includes radio and television stations. She also served as Assistant Director, Head of Editorial Team and Managing Director of *The Standard Group* among other management capacities. Ms. Karoney is currently pursuing her Ph.D. She holds Master of Business Administration with a bias in Strategic Management and a Post-graduate Diploma in Mass Communication from the University of Nairobi and a Bachelor of Education (Science) from Kenyatta University.



**Hon. Gideon M Mung'aro OGW
Chief Administrative Secretary**

Hon. Gideon M. Mung'aro, OGW is the Chief Administrative Secretary. He served as Malindi Mayor for five (5) years, Member of Parliament for Malindi Constituency for five (5) years, Member of Pan-African Parliament, Member of Parliament for Kilifi North for five (5) years. He chaired the Coast Parliamentary Group. He served as Chair of All Local Government Authorities of Kenya (ALGAK) for five (5) years (1998 – 2002). He was also a Member of Lands Committee in the 11th Parliament (2013 – 2017). Hon. Mung'aro holds a Bachelor's degree in Human Resource Management from Grets University



**Dr. Nicholas Muraguri,
Principal Secretary**

Dr. Nicholas Muraguri is the Principal Secretary. Before this appointment, he served as the Health Principal Secretary, Director of the Global Secretariat co-ordinating international efforts to eliminate HIV among children and Director of the National HIV and STI Control Program in Kenya. He holds a Master's degree in Public Health and Business Administration from Moi University, Bachelor's degree in Surgery and Medicine from Moi University. Dr. Muraguri also holds Post-Graduate Certificates in Health Communication from John Hopkins Bloomberg School of Public Health, and Applied Epidemiology from the University of Nairobi.

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019



Esther Ogega
Land Secretary

Esther Ogega is the Land Secretary in the Ministry. She holds a Master of Arts (M.A.) in Environmental Planning and Management from University of Nairobi and Bachelor of Arts (B.A., Hons) from the same University. She is a Lead Expert in Environmental Impact Assessment/Audit and a Member of the Institution of Surveyors of Kenya (ISK), and Land Administration Managers.



Augustine K. Masinde
Director of Physical Planning

Mr. Augustine K. Masinde is the Director of Physical Planning and Chairman of Physical Planners Registration Board. He holds a M.A. (Planning) in Urban and Regional Planning from University of Nairobi. He is a Corporate Member of both the Kenya Institute of Planners (KIP) and the Architectural Association of Kenya (Town Planning Chapter). He is a registered Physical Planner by the Physical Planners Registration Board (PPRB). He is also a member of the International Society for Town and Regional Planners (ISOCARP)



John M. Maina
Ag. Director of Surveys

John M. Maina is the Ag. Director of Surveys. He is the Chairman of the Land Surveyors Board, Kenya. A Council Member of Institution of Surveyors of Kenya (ISK). In addition, he is a Licensed Land Surveyor. He holds an MSc. in Geographic Information Science (GIS) from University of Nairobi and a BSc. in Surveying from the same University.



Andrew O. Nyambeche
Deputy Director SCMS

Andrew Nyambeche is the Deputy Director of Supply Chain Management Services and Head of Supply Chain Management Services in the Ministry, a position he assumed in December 2018. He has served as Head of SCMS in various Ministries since 2007. He holds a Master of Science in Procurement and Logistics from Jomo Kenyatta University of Agriculture and Technology, a Bachelor of Commerce (Hons) degree from the University of Nairobi, Graduate Diploma in Purchasing and Supplies from the Chartered Institute of Purchasing and Supply (MCIPS) in Britain. He is a member of Kenya Institute of Supplies Management and also a member of the Chartered Institute Purchasing and Supply (MCIPS).

**Reports and Financial Statements
For the year ended June 30, 2019**

 Anne W Kariithi Deputy Director HRM & D	Anne Kariithi is the Deputy Director of Human Resource Development and Management (HRM&D) in the Ministry and Head of Human Resource Management & Development. She holds a Master's degree in Education and a Bachelor of Education from Kenyatta University. She also holds a diploma in Human Resource Management from Kenya Institute of Management. She is a member of the Institute of Human Resource Management (IHRM).
 Stephen A. Njue Chief Finance Officer	Stephen A. Njue is a Chief Finance Officer (CFO) and Head of Finance in the Ministry. He holds a Master's degree in Business Administration (Finance) and a Bachelor's degree in Economics both from Kenyatta University. He also holds a diploma in Finance from Kenya Institute of Management. He is a member of the Institute of Internal Auditors (IIA) and a member of Institute of Human Resource Management (IHRM).
 CPA Mary A. C. Wanyonyi Principal Accounts Controller	CPA Mary. A. C. Wanyonyi is Ag. Deputy Accountant General. She is the Head of Accounting Unit of the Ministry, a position she assumed in January 2019. She holds a Master's degree in Business Administration and Bachelor of Commerce (Accounting) degree. She is a Certified Public Accountant-CPA (K) and a member of ICPAK and ICIFA. She has served in the Board of Cooperative University College, Kenyatta National Hospital and Maasai Mara University. She is also a member of the member Services Committee of ICPAK.

(d) Fiduciary Oversight Arrangements

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

i. Budget Implementation Committee Activities

- i. Budget implementation
- ii. Budget expenditure review
- iii. Evaluation of project implementation status
- iv. Discuss and agree on re-allocation /increase or decrease of budgetary allocations.
- v. Implementation of the National Treasury Circulars on budget implementation and MTEF process.

Ministry of Lands and Physical Planning

**Reports and Financial Statements
For the year ended June 30, 2019**

	Committee Attendance for the year ended 30th June 2018/2019	24.01.2019	Total Attendance
1.	Stephen Alexius Njue	✓	1
2.	Mary Wanyonyi	✓	1
3.	Amb. Julius Kandie	X	X
5.	A. A. Ombima	✓	1
6.	Ezekiel Omari	✓	1
7.	Ann Kariithi	✓	1
8.	Julius Muriithi	✓	1
9.	Esther Ogega	X	X
10.	Charles Moemi	✓	1
11.	P. K. Mwangi	✓	1
12.	Augustine Masinde	✓	1
13.	Jesse Waithaka	X	X
14.	Mboni A. Kyalo	✓	1
15.	Kennedy Omari	X	X
16.	John Maina	✓	1
14.	Peter Kathuo	X	X
14.	A. O. Nyambeche	✓	1
15.	Edward K. Kosgei	✓	1
16.	Nancy Wachira	✓	1
17.	Joel Illuve	X	X

✓ - Attended

X - Apology

ii. Parliamentary Committee Activities

- i. Gather information on issues raised.
- ii. Receive and compile the gathered information
- iii. Facilitate the Cabinet Secretary's appearance at the Parliament and Senate as requested.
- iv. Make follow up on issues raised from both National Assembly and The Senate
- v. Submit responses as required and agreed by the Cabinet Secretary.
- vi. Make Annual Reports on all matters attended to in response to Parliamentary concerns.

S/no.	Committee Attendance for the year ended 30th June 2018/2019	15.05.2018	19.02.2019	Total Attendance
1.	Chief Administrative Secretary	✓	✓	2
2.	Land Secretary	✓	✓	2
3.	Eustace Kithumbu	X	✓	1
4.	Arnfred A. Ombima	✓	✓	2
5.	Julianna Mutua	X	X	X
6.	Paul Ndungu	✓	✓	2
7.	Charles Githenya	✓	✓	2
8.	Kamau John Hilton	X	✓	1
9.	Seth Gikunda	X	X	X
10.	Jacob Cattwright Owino	X	X	X

Ministry of Lands and Physical Planning

**Reports and Financial Statements
For the year ended June 30, 2019**

11.	Monica Abongo	X	X	X
12.	Chacha Maroa	X	✓	1
13.	Weldon Maritim	X	X	X
14.	Getrude K. Rapong'o	X	X	X
15.	Robert Nyakeruma	X	X	X
16.	Geoffrey Kibowen	X	X	X
17.	Juliana Mutua	X	X	X

✓ **Attended** **X** **Apology**

iii) Human Resources Management Advisory Committee

- i. Review of promotions of officers in job group A-P
- ii. Review of Confirmations of appointments
- iii. Review of disciplinary matters
- iv. Review of re-designation of officers from one cadre to another
- v. Confirmation of surcharge of officers found to have misused Government resources.

S/n o	Committee attendance from July 2018 to June 2019	Human Resource Management Advisory Committee Meetings							Total Attendance
		31.7.18	06.9.18	14.02.19	28.3.19	02.04.19	15.05.19	24.06.19	
1.	Dr. Nicholas Muraguri	✓	✓	✓	✓	✓	✓	✓	7
2.	Amb. J. Kandie	✓	✓	✓	✓	✓	✓		6
3.	Paul J.K. Mwangi	✓	✓	✓	✓	✓	✓	✓	7
4.	John Njogu				✓	✓	✓	✓	4
5.	Rose Mugita	✓	✓	✓	✓	✓	✓	✓	7
6.	Edward Kosgei	✓	✓	✓	✓	✓	✓	✓	7
7.	Jacinta K. Mutua				✓	✓	✓	✓	4
8.	Jessee Waithaka	X	✓	✓	✓	✓	✓	✓	6
9.	John Maina	✓	✓	✓	✓	✓	✓	✓	7
10.	Anne W. Kariithi			✓	✓	✓	✓	✓	5
11.	Pauline Muriithia	✓	✓	✓	✓	✓	✓	✓	7
12.	Agnes O Nyakiba	✓	✓						2
13.	Terry Gathagu	✓							1

✓ **Attended** **X** **Not attended**

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

(e) Ministry Headquarters

Ardhi House Building
1ST Ngong Avenue
P.O. Box 30450-00100
Nairobi, KENYA

Ministry Contacts

Telephone: (254) (0) 202718050
email: hacculands@ardhihouse.go.ke
Website: www.lands.go.ke

(f) Entity Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

Ministry of Lands and Physical Planning

Reports and Financial Statements For the year ended June 30, 2019

II. FOREWORD



The Ministry of Lands and Physical Planning plays a pivotal role in the country's socio-economic development plan. Land is one of the key enablers of the 'Big 4 Agenda' and Vision 2030. In light of this view, land is acknowledged as a key determinant of social, economic and political transformation. Efficient administration, equitable access, secure tenure, revenue generation and sustainable management of the land-based resources are pertinent to the acceleration of economic growth in the country. Land reforms, formulation and implementation of policies and legal frameworks for sustainable land development, are critical to the realisation of the Government's 'Big Four' Agenda and the attainment of Vision 2030. Kenya's overall economic growth and development is hinged on effective, transparent and accountable land administration and management.

Kenya has had different regimes of land management since independence. A definitive land policy was formulated in 2009 and is due for review. The Ministry is implementing several strategic policy and administrative interventions to address the issues of land ownership and use. Drawing from the Vision 2030 and the 'Big 4 Agenda', the Ministry prioritised the issuance of titles to landowners, decentralisation of land management and legal and administrative reforms during FY 2018-2019.

The Ministry's functions include lands policy and management, physical planning for land use, land transactions, survey and mapping, land adjudication, settlement matters, land registration, national spatial infrastructure, land and property valuation services administration, administration of public land as designated by the constitution, land information systems and maintenance of public land bank.

These functions must be carried out within a sustainable land use and management policy framework. The Ministry of Lands and Physical Planning has made significant strides in improving management of land resources over the last five years. The Ministry has overseen the implementation of essential priority projects and programmes through enhanced performance and implementation of critical reforms resulting in efficient utilisation of the available resources.

Notwithstanding that these achievements have been realised, the Ministry experienced various hurdles including in some instances very weak, conflicting and outdated legislative framework for land management. As part of its strategic plan, the Ministry takes on board the lessons learnt and proposes to tackle them during the 2019-2022 period.

I take this opportunity to appreciate the commitment of all our stakeholders including the Ministry's staff, private-sector partners such as KEPSA, civil society organisations including Law Society of Kenya (LSK) and all our development partners. I specially recognise the National Assembly and The National Treasury and Planning for guidance and steadfast support in the fulfilment of the Ministry's mandate and the country's development aspirations.

Ministry of Lands and Physical Planning

Reports and Financial Statements For the year ended June 30, 2019

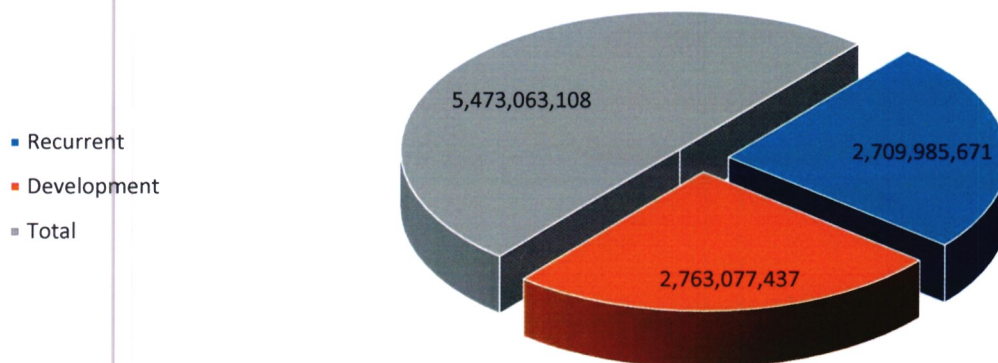
A. BUDGET ALLOCATION

i. Approved Budget Allocation

In the Financial year 2018/19, the Ministry of Lands and Physical Planning had a gross budget of Kshs **5,473,063,108** which was made up of Kshs. **2,709,985,671** and Kshs **2,763,077,437** for recurrent and development respectively as depicted in the table and pie chart below:

Class	Approved Budget 2018/19	Percentage of Total Budget
Recurrent	2,709,985,671	50
Development	2,763,077,437	50
Total	5,473,063,108	

Approved Budget 2018/19



ii. Budget allocation by programme

The Ministry of Lands and Physical Planning was to expend the gross budget of Kshs **5,473,063,108** under the programme of Land Policy and Planning which has sub programmes as summarised by the table and pie chart below.

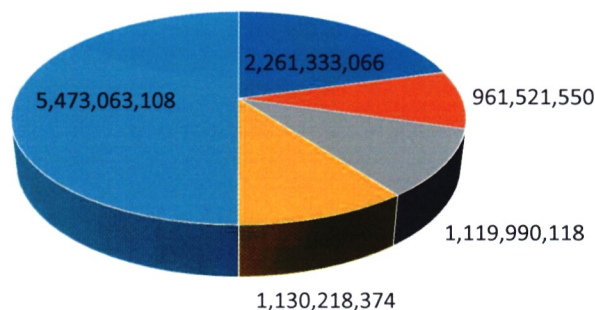
Sub Programmes	Approved Budget Allocation	%age Allocation
Development Planning and Land Reforms	2,261,333,066	41

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

Land Information Management	961,521,550	18
Land Survey	1,119,990,118	20
Land Use and Land Settlement	1,130,218,374	21
Total	5,473,063,108	100



- Development Planning and Land Reforms
- Land Information Management
- Land Survey
- Land Use and Land Settlement
- Total

Sub programmes

Development planning and Lands reform: The objective of this sub-programme is to enhance security of land tenure through ascertainment of rights and interests on land. This sub-programme was allocated Kshs. 2,261,333,066 representing 41% of the budget. A total of Kshs. 1,821,564,499 was spent.

Land Information Management: The objective of this sub-programme is to enhance security of land records and transactions through safe custody of land records. This sub-programme was allocated Kshs. 961,521,550 representing 18% of the budget. A total of Kshs. 730,954,490 was spent.

Land Survey: The objective of this sub-programme is to ensure peaceful coexistence between the communities on the basis of existing administrative boundaries and with neighbouring countries. The sub programme also seeks to create a national infrastructure of access and use of geospatial information in decision making. This sub-programme was allocated Kshs. 1,119,990,118 representing 20% of the budget. A total of Kshs. 966,893,271 was spent.

Land Use and Land Settlement: The objective of the **Land Use** sub-programme is to develop a framework to guide physical development in the country and the objective of the **Land Settlement** sub-programme is to secure land tenure through ascertainment of rights and interests on land through regularization of settlement schemes, declaration of new adjudication sections and settlement of landless. The two sub programmes were allocated Kshs. 1,130,218,374 representing 21% of the budget. A total of Kshs. 1,085,273,736 was spent.

Ministry of Lands and Physical Planning

Reports and Financial Statements

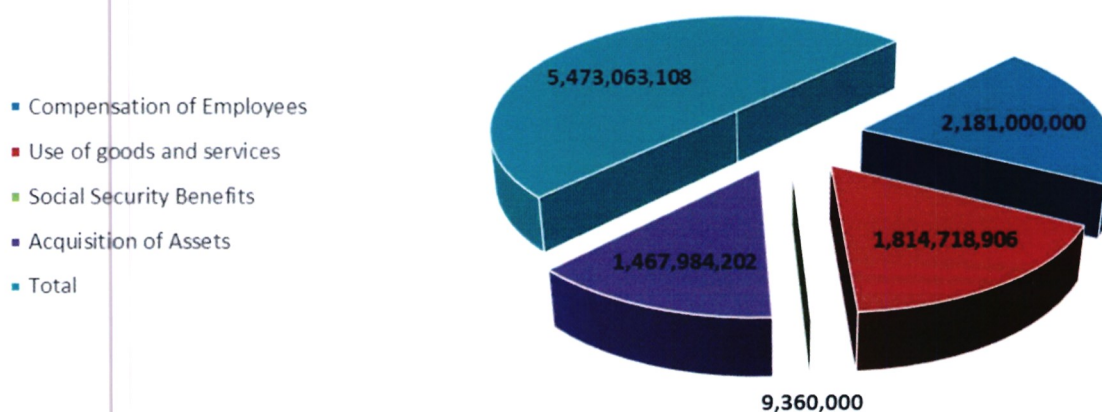
For the year ended June 30, 2019

iii. Budget allocation as per economic items

The Ministry of Lands and Physical Planning gross budget of Kshs 5,473,063,108 was allocated as per economic items as summarised by the table and pie chart below.

	Approved Budget	% age Allocation
Compensation of Employees	2,181,000,000	40
Use of goods and services	1,814,718,906	33
Social Security Benefits	9,360,000	0
Acquisition of Assets	1,467,984,202	27
Total	5,473,063,108	

Approved Budget by economic classification



iv. Receipts

The receipts of the Ministry mainly comprise of exchequer releases from The National Treasury and a small proportion from other receipts which is the only AIA collected by the Ministry.

Receipts	Year to 30th June 2019	
	Kshs	%age
Exchequer Release	4,593,568,370	100
Other Receipts	15,857,539	0

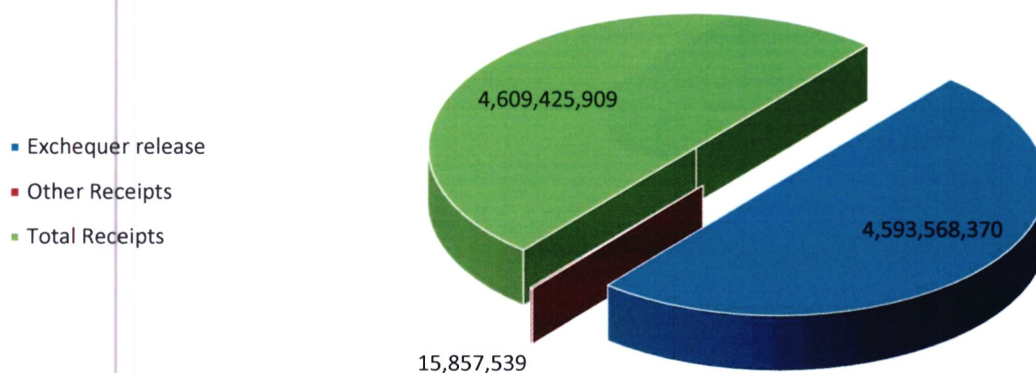
Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

Total Receipts	4,609,425,909
-----------------------	----------------------

Receipts



v. Budget Utilisation

Below is an overview of the financial performance for the year ended 30th June 2019. The Ministry spent Kshs **4,604,685,996** against an approved budget of Kshs **5,473,063,108**. The expenditure represents an absorption of 84%. Utilisation of the budget was carried out through various activities (under programmes and economic classifications). This is depicted in the pie chart below. However, bills amounting to Kshs. 430,000,000 representing 8% of the approved budget remained unpaid at the closure of the financial year due to lack of exchequer funding. Had the pending bills been funded the absorption would have represented 92% of the approved budget.

a. Utilisation as per Programmes

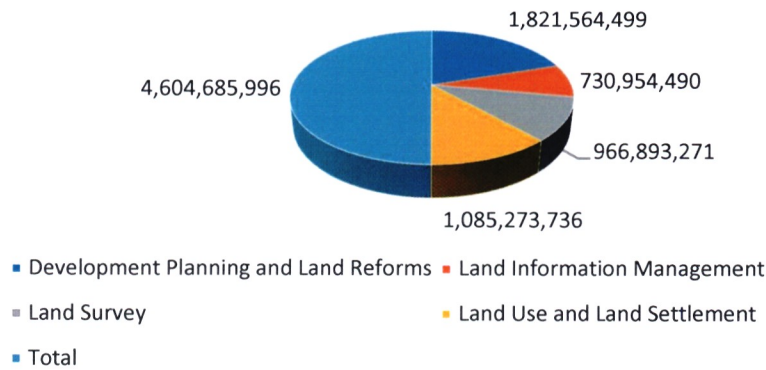
Sub Programmes	Approved Budget Allocation	Actual Payments	%age Utilisation as per budget item
Development Planning and Land Reforms	2,261,333,066	1,821,564,499	81
Land Information Management	961,521,550	730,954,490	76
Land Survey	1,119,990,118	966,893,271	86
Land Use and Land Settlement	1,130,218,374	1,085,273,736	96
Total	5,473,063,108	4,604,685,996	

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

Actual Payments by sub programmes



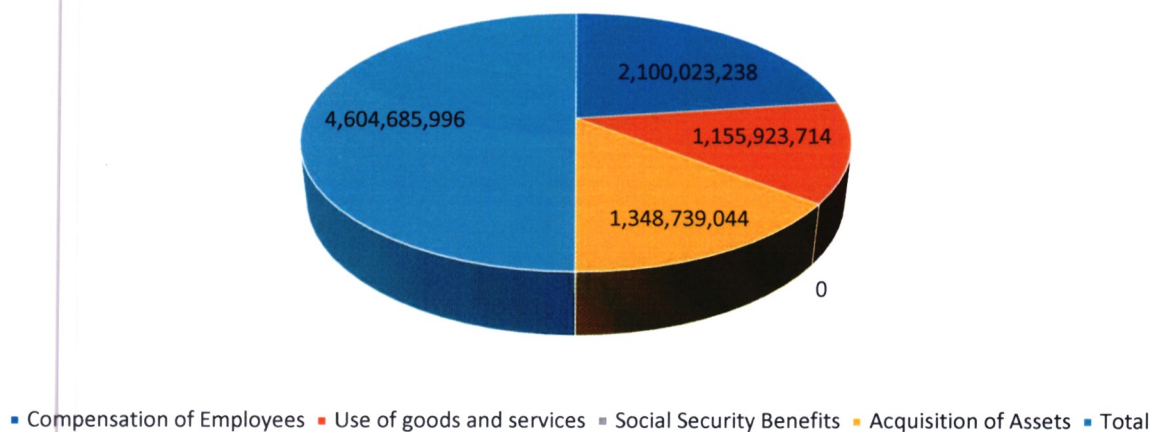
b. Utilisation as per economic classification

	Approved Budget	Actual Payments 2018/2019	Variance	%age Utilization
Compensation of Employees	2,181,000,000	2,100,023,238	80,976,762	96
Use of goods and services	1,814,718,906	1,155,923,714	658,795,192	64
Social Security Benefits	9,360,000	-	0	0
Acquisition of Assets	1,467,984,202	1,348,739,044	119,245,158	92
Total	5,473,063,108	4,604,685,996	868,377,112	84

Ministry of Lands and Physical Planning

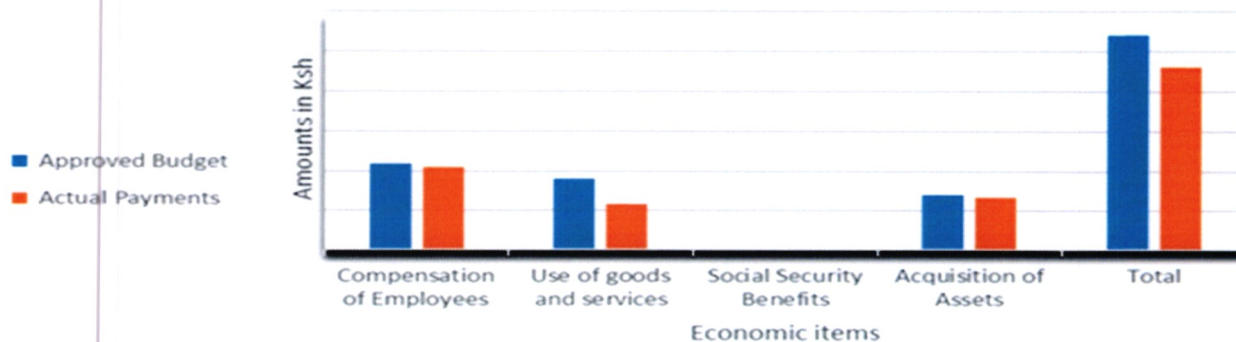
Reports and Financial Statements For the year ended June 30, 2019

Actual Payments as per economic classification



It is noted that payments against compensation of employees absorbed 96% of its budget, use of goods absorbed 64% of its budget which was 36% below budget. This was attributed to the supplementary budget which was not funded. Acquisition of assets utilised 92% of its budget.

Comparison of budget and actual amounts as per economic items



c) Comparison of current year and prior year performance

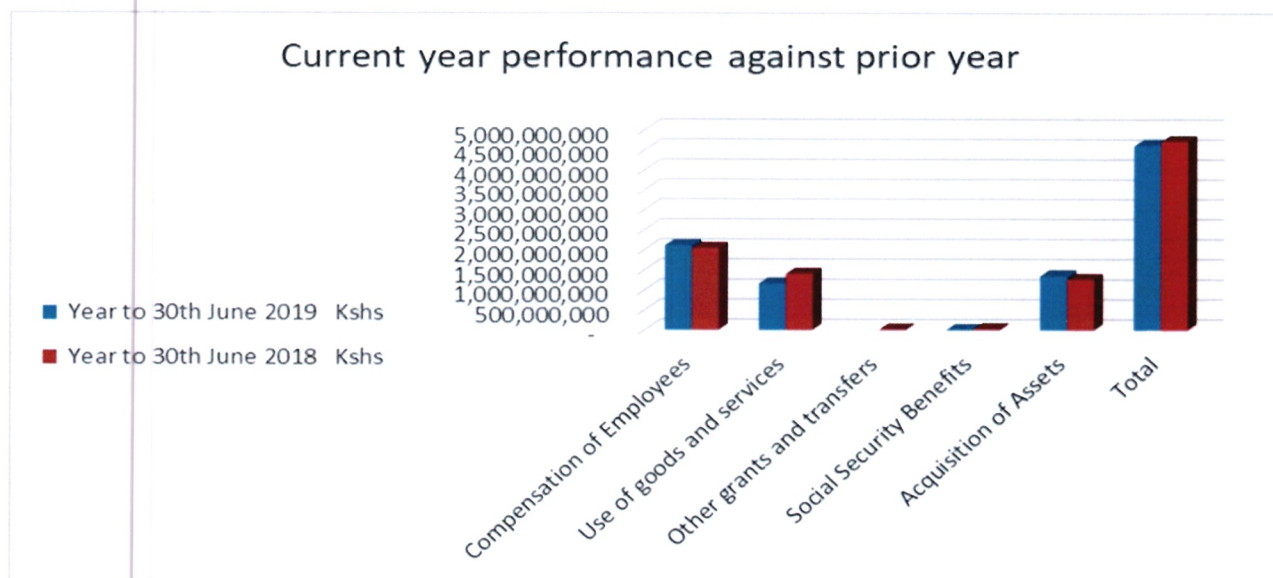
	Year to 30th June 2019	Year to 30th June 2018	Change
	Kshs	Kshs	Kshs
Compensation of Employees	2,100,023,238	2,029,350,270.45	70,672,967
Use of goods and services	1,155,923,714	1,393,998,343.80	(238,074,629)
Other grants and transfers	-	9,999,999.00	(9,999,999)
Social Security Benefits	-	16,999,999	(16,999,999)

Ministry of Lands and Physical Planning

Reports and Financial Statements For the year ended June 30, 2019

Acquisition of Assets	1,348,739,044	1,256,719,593	91,656,202.65
Total	4,604,685,996	4,707,068,205.45	(102,745,457.60)

The decrease of Kshs 102,745,457 from the previous year is as a result of lack of exchequer release in 2018/19 financial year.



vi. Total Financial Assets

Financial Assets	As at 30th June 2019	As at 30th June 2018
Bank balance	304,215,074.55	201,186,270.00
Cash balance	142,027.25	200,147.65
Outstanding Imprest	3,309,023.45	6,447,907.25
Clearance accounts	158,517.90	308,747.70
District suspense	5,547,807.20	2,850,218.65
Total	313,372,450.35	210,993,291.25

Included in the bank balance of Kshs 304,215,074.55 is Kshs 304,214,046 which relates to the deposit account.

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

B) Key achievements of the Ministry in the F/Y 2018/19

During the financial year 2018/19, the Ministry of Lands and Physical Planning, implemented the land policy and planning programme. Under the programme, the Ministry registered 417,767 land title deeds countrywide; rolled out land information system to five (5) land registries (Kisii, Kakamega, Lamu, Murang'a and Kitale) with minimum online services such as title searches, registration booking, valuation processes, consent and online payment through e-Citizen and Settlement Fund Trustee (SFT) payment; constructed four land registries namely Mbeere, Kitui, Nyandarua and Bomet; prepared County and Sector Specific guidelines; and prepared Physical Development Plans for Bomet and Narok Counties. Further, 2 Land Laws were developed and enacted; settled 25,500 households (squatters and landless). In addition, the Ministry developed land value index for Mombasa, Naivasha (Sub County of Nakuru), Kericho, Bomet, Kisumu and Narok. The Ministry is preparing land value index for Kakamega, Vihiga, Lamu, Garissa, Bungoma, Marsabit, Isiolo, Meru, Busia, Siaya, Tana River and Nyamira.

Table of key outputs, performance indicators, targets and achievements

Key Outputs	Key Performance Indicators	Planned Targets	Actual Achievements	Remarks
Registration and issuance of title deeds	No. of title deeds registered and issued	350,000	417,767	Target exceeded
Online services in Land registries	No. of Land registries offering online services	5	5	Land services such as title searches, registration booking, valuation processes, consent and payment online in Kisii, Kakamega, Lamu, Kitale and Murang'a.
Land registries constructed	No. of land registries constructed	4	4	Mbeere , Kitui, Nyandarua & Bomet land registries completed
Development of National Land Value Index	% of land value index developed	100	70	Land value Index for Mombasa, Kericho, Bomet, Kisumu, Narok and Naivasha completed.Preparation of land value index for Kakamega,Vihiga,lamu,Garissa,Bungoma ,Marsabit,Isiolo,Meru,Busia,Siaya Tana River and Nyamira is on going.

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

Key Outputs	Key Performance Indicators	Planned Targets	Actual Achievements	Remarks
National Spatial plan	% of National Spatial Plan prepared	100	100	County and Sector specific guidelines developed
National Land Use Policy	% of National Land Use Policy prepared	100	100	Sessional Paper No. 1 of 2017 on National Land Use policy approved by Parliament and launched on 12 th June 2018.
Land parcels Geo-referenced	No of land parcels Geo-referenced	50,000	49,742	Land parcels georeferenced in Nairobi, Kiambu, Murangá and selected urban centers. Inadequate funding has slowed down the process of Geo-referencing.
Households settled	No. of landless households settled	6000	8,361	Household families were settled in Kilifi, Kwale, Taita Taveta, Mombasa, Lamu, Makueni and Trans-Nzoia

It is, however, important to note that the Ministry faced a number of challenges in the execution of its mandate. These hurdles included, among others, late release of exchequer funding, the introduction of austerity measures which resulted in budgetary cuts that affected the implementation of programmes and projects, high number of litigation cases, manual land records and inadequate capacity in land administration and management.

The Ministry will be requesting the National Treasury to ensure timely release of exchequer funding. The Ministry has also developed an elaborate programme to digitise land records and build a National Land Information Management System (NLIMS) which will ensure efficient, effective and transparent service delivery.

Farida Karoney, OGW
CABINET SECRETARY

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Ministry of Lands and Physical Planning is responsible for the preparation and presentation of the Ministry financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Ministry of Lands and Physical Planning accepts responsibility for the Ministry financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Ministry financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the Ministry's financial position as at that date. The Accounting Officer in charge of the Ministry of Lands and Physical Planning further confirms the completeness of the accounting records maintained for the Ministry, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

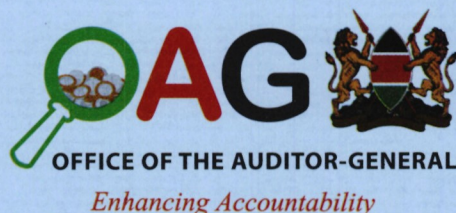
The Ministry of Lands and Physical Planning financial statements were approved and signed by the Accounting Officer on 30/09/2019.


Principal Secretary
Dr. Nicholas Muraguri


Principal Accounts Controller
CPA Mary A. C. Wanyonyi
ICPAK Member Number:10366

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF LANDS AND PHYSICAL PLANNING FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Ministry of Lands and Physical Planning set out on pages 22 to 48, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects the financial position of the Ministry of Lands and Physical Planning as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Discrepancies between Financial Statements and IFMIS Figures

The following discrepancies were noted between figures in the financial statements and figures in the Integrated Financial Management Information System (IFMIS) statements as detailed below: -

Item Description	Balance in the Financial Statements (Kshs.)	Balance as per IFMIS Statements (Kshs.)	Difference (Kshs.)
Bank Balances	304,215,076	1,361,326,765	(1,057,111,689)
Cash in Hand	142,027	1,265,485,360	(1,265,343,333)
System Required Liabilities a/c	-	1,937,296,988	(1,937,296,988)
Fund Balance	13,730,176	81,992,613	(68,262,437)

In the circumstances, the accuracy of the financial statements could not be confirmed.

2. Bank Balance

The statement of assets and liabilities and Note 8A to the financial statements reflect a total bank balance of Kshs.304,215,076. Included in the figure is a balance of Kshs.387 for the recurrent account, Kshs.643, for the development account and Kshs.304,214,046 for the deposit account. However, the balances relate to the cashbook balances and bank balance confirmation certificates as at 15 July, 2019 and not as at 30 June, 2019. Further, the Kenya Institute of Surveying and Mapping bank account held at the National Bank of Kenya had a balance of Kshs.6,077,289 as at 30 June, 2019 which has not been disclosed in the financial statements.

In the circumstances, the validity, accuracy and completeness of the reported bank balance of Kshs.304,215,076 could not be confirmed.

3. Accounts Receivable – Outstanding Imprests

The statement of assets and liabilities reflects accounts receivables balance of Kshs.8,734,579 which as disclosed under Note 9 to the financial statements includes Government imprests of Kshs.3,028,253 that had been outstanding for more than one year. This is contrary to Regulation 93 (5) of the Public Finance Management (National Government) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station. Regulation 93 (6) further provides that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest charged at the prevailing Central Bank Rate.

Consequently, it has not been possible to confirm the validity and recoverability of the Government imprest balance of Kshs.3,028,253 as at 30 June, 2019.

4. Acquisition of Assets

The statement of assets and liabilities reflects acquisition of assets expenditure of Kshs.1,348,739,044 which as disclosed under Note 7 to the financial statements includes research, studies, project preparation, design and supervision expenditure of Kshs.966,728,870. However, the expenditure includes Kshs.17,617,601 paid to the Ministry of Works Sports Club being morning tea and lunches for casual employees working in different offices at the Ministry. It is not clear why the casuals, in addition to their wages, were provided with meals and tea at a cost of Kshs.1,270 per day per person. Further, it was not clear how the Sports Club which is not a Government entity was identified to deliver the services to the Ministry.

In the circumstances, the accuracy of the reported figure for acquisition of assets and the propriety of the payments totalling to Kshs.17,617,601 could not be confirmed.

5. Undisclosed Expenditure for Kenya Institute of Surveying and Mapping

Kenya Institute of Surveying and Mapping through its bank account operated at National Bank of Kenya collected Kshs.24,299,312 as fees. The Institute spent Kshs.12,622,023 on operational expenses and transferred Kshs.5,600,000 to the Ministry as Appropriations-In-Aid leaving a bank balance of Kshs.6,077,289 at the end of the financial year. However, both the expenditure of Kshs.12,622,023 and the bank balance of Kshs.6,077,289 have not been reflected in the Ministry's financial statements.

In the circumstances, the accuracy and completeness of the use of goods and services expenditure of Kshs.1,155,923,714 reflected in the statement of receipts and payments could not be confirmed.

6. Undisclosed Legal Pending Bills and Unpaid Bills

As previously reported, the Ministry had legal pending bills amounting to Kshs.946,508,404 for cases determined against the Ministry. However, evidence that the bills were settled was not provided for audit and the bills have not been disclosed in the financial statements.

Further, as disclosed under Note 14.1 to the financial statements, bills totalling Kshs.319,367,601 remained unpaid as at 30 June, 2019. Failure to settle bills in the year they relate to distorts the financial statements for the year and also affects the budgetary provisions for the subsequent year.

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

Key Audit Matters

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

Other Matter

1. Research, Studies, Project Preparation, Design and Supervision

As previously reported, the statement of receipts and payments for the year ended 30 June, 2018 reflected a figure of Kshs.1,256,719,593 relating to acquisition of assets which included research, studies, project preparation, design and supervision expenditure of Kshs.621,224,359. The balance included payments totalling Kshs.8,613,960 in respect of claims for refund of per diem and expenses incurred on the

4th Joint Kenya – Ethiopia Boundaries Pillar’s Inspection and Maintenance conducted in April and May, 2017 for 30 days. The exercise was carried out in the previous financial year but reimbursements were done in January, 2018. Approval for the team members to conduct the exercise without per diem and refunded later has not been availed for audit review. It was not clear on what basis the activities were allowed to be undertaken in the absence of funds.

2. Digitization of Land Registries

As previously reported, contracts to digitize Machakos, Kajiado, Nakuru and Kisumu land registries were awarded to three local companies on 30 May, 2015 at a combined contract sum of Kshs.154,280,000. However, lack of appropriate scanners and internet has significantly affected the sustainability of the digitization project in the four registries despite incurring significant expenditure. Consequently, it has not been possible to ascertain if there is value for money on the expenditure of Kshs.154,280,000 on the digitization process.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Lack of a Register of Assets

As disclosed under Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.1,348,739,044 in respect of acquisition of assets during the year under review. Further, the summary of fixed assets register under Annex 3 to the financial statements reflects fixed assets with a historical value of Kshs.4,025,746,318 as at 30 June, 2019. However, the register of assets containing details such as address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease hold terms, maintenance contracts and other pertinent management details for the assets as required under Regulation 143(2) of Public Finance Management (National Government) Regulations, 2015 was not provided for audit.

In the circumstances, it has not been possible to confirm that the assets of the Ministry had been properly safeguarded.

2. Development of Land Information Management System (LIMS)

During the year under review, the Ministry received Authority to Incur Expenditure (AIE) amounting to Kshs.73,000,000 from the Ministry of Information, Communication and

Technology-State Department for ICT for development of Land Information Management System (LIMS). However, the amount received on 28 June, 2019 and credited to the Ministry's deposit account was later paid to National Intelligence Service (NIS) on 2 August, 2019 for digitization of land registries. It was not clear why the money was not paid directly to NIS by the State Department for ICT.

Although Management has indicated that NIS was engaged following a multiagency approach in the digitization of the land registries due to the security nature of documents involved, the Ministry had prior to the engagement of NIS incurred a total of Kshs.700,004,000 in digitization of fourteen (14) land registries up to 2017/2018 financial year.

Under the circumstances, it is not clear why NIS was engaged to undertake a similar exercise that had already been paid for and whether the Ministry obtained value for money for the Kshs.700,004,000 spent on digitization of fourteen (14) land registries up to 2017/2018 financial year.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of an Audit Committee

As reported in the previous year, the Ministry did not have an independent Audit Committee as required by Section 73(5) of the Public Finance Management Act, 2012, which provides that every National Government public entity shall establish an Audit Committee whose composition and functions shall be as prescribed by the regulations. In the absence of a functioning Audit Committee, monitoring and review of the effectiveness of the internal audit process, review of internal controls, risk management systems and financial statements among other functions of an audit committee were not executed thus hindering good corporate governance at the Ministry.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

06 November, 2020

Ministry of Lands and Physical Planning

Reports and Financial Statements For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019	2017/2018
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	4,593,568,370	4,703,029,892
Other Revenues	2	15,857,539	9,414,750
TOTAL REVENUES		4,609,425,909	4,712,444,642
PAYMENTS			
Compensation of Employees	3	2,100,023,238	2,029,350,270
Use of goods and services	4	1,155,923,714	1,393,998,344
Other grants and transfers	5	-	9,999,999
Social Security Benefits	6	-	16,999,999
Acquisition of Assets	7	1,348,739,044	1,256,719,593
TOTAL PAYMENTS		4,604,685,996	4,707,068,205
SURPLUS/DEFICIT		4,739,914	5,376,437

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry financial statements were approved on 30/09/2019 and signed by:


Principal Secretary
Dr. Nicholas Muraguri


Principal Accounts Controller
CPA Mary A. C. Wanyonyi
ICPAK Member Number: 10366

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019	2017/2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8A	304,215,076	201,186,270
Cash Balances	8B	142,027	200,148
Total Cash And Cash Equivalents		304,357,103	201,386,418
Accounts Receivables - Outstanding Imprest and Clearance Accounts	9	8,734,579	9,606,874
TOTAL FINANCIAL ASSETS		313,091,682	210,993,292
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	10	304,214,046	197,263,116
NET FINANCIAL ASSETS		8,877,636	13,730,176
REPRESENTED BY			
Fund balance b/fwd	11	13,730,176	52,900,154
Prior year adjustments	12	(9,592,454)	(44,546,414)
Surplus/Deficit for the year		4,739,914	5,376,437
NET FINANCIAL POSITION		8,877,636	13,730,176

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry financial statements were approved on 30/09/2019 and signed by:


Principal Secretary
Dr. Nicholas Muraguri


Principal Accounts Controller
CPA Mary A. C. Wanyonyi
ICPAK Member Number: 10366

Ministry of Lands and Physical Planning

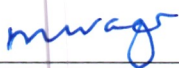
Reports and Financial Statements

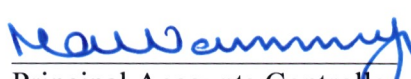
For the year ended June 30, 2019

VII. STATEMENT OF CASH FLOWS

	Note	2018/2019	2017/2018
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	4,593,568,370	4,703,029,892
Other Revenues	2	15,857,539	9,414,750
		4,609,425,909	4,712,444,642
Payments for operating expenses			
Compensation of Employees	3	2,100,023,238	2,029,350,270
Use of goods and services	4	1,155,923,714	1,393,998,344
Other grants and transfers	5	-	9,999,999
Social Security Benefits	6	-	16,999,999
		3,255,946,952	3,450,348,612
Adjusted for:			
Changes in receivables		872,296	43,042,197
Changes in payables		106,950,930	(134,153,587)
Adjustments during the year	12	(9,592,454)	(44,546,414)
Net cashflow from operating activities		1,451,709,729	1,126,438,226
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(1,348,739,044)	(1,256,719,593)
Net cash flows from Investing Activities		(1,348,739,044)	(1,256,719,593)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		102,970,685	(130,281,367)
Cash and cash equivalent at BEGINNING of the year		201,386,418	331,667,785
Cash and cash equivalent at END of the year		304,357,103	201,386,418

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on and signed by: 30/09/2019


Principal Secretary
Dr. Nicholas Muraguri


Principal Accounts Controller
CPA Mary A. C. Wanyonyi
ICPAK Member Number:10366

Reports and Financial Statements
For the year ended June 30, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	4,608,451,997	855,611,111	5,464,063,108	4,593,568,370	870,494,738	84%
Proceeds from Sale of Assets	9,000,000	-	9,000,000	15,857,539	(6,857,539)	176%
Total Receipts	4,617,451,997	855,611,111	5,473,063,108	4,609,425,909	863,637,199	84%
PAYMENTS						
Compensation of Employees	1,207,000,000	974,000,000	2,181,000,000	2,100,023,238	80,976,763	96%
Use of goods and services	1,901,626,497	(86,907,591)	1,814,718,906	1,155,923,714	658,795,192	64%
Social Security Benefits	4,680,000	4,680,000	9,360,000	-	9,360,000	0%
Acquisition of Assets	1,504,145,500	(36,161,298)	1,467,984,202	1,348,739,044	119,245,158	92%
Grand Total	4,617,451,997	855,611,111	5,473,063,108	4,604,685,995	868,377,113	84%
Surplus/Deficit	-	-	-	4,739,914	(4,739,914)	

Explanatory notes explaining utilisation below 90% and over 100% of the Combined Recurrent and Development Budget

- The over-collection of 76% on proceeds from sale of assets was as a result of increase in payment of school fees at the Kenya Institute of Survey and Mapping. (KISM)
- The exchequer release was at 84%. There was lack of Exchequer release from The National Treasury to the tune of 16%.

**Reports and Financial Statements
For the year ended June 30, 2019**

- The underutilisation of use of goods and services was as result of lack of exchequer release from The National Treasury.
- The non-utilisation of the social security benefits was as a result of no beneficiary to be paid.
- The changes between the original and final budget was as a result of reallocations during the year to accommodate urgent needs of the Ministry including purchase of vehicles to facilitate service delivery and payment of long outstanding payments to members of Land Control Boards

The entity financial statements were approved on 30/09/2019 and signed by:



Principal Secretary
Dr. Nicholas Muraguri



Principal Accounts Controller
CPA Mary A. C. Wanyonyi
ICPAK Member Number: 10366

Reports and Financial Statements
For the year ended June 30, 2019

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b 0	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	1,336,237,000	1,364,748,671	2,700,985,671	2,397,467,930	303,517,741	89%
Proceeds from Sale of Assets	9,000,000	-	9,000,000	15,857,539	(6,857,539)	176%
Total Receipts	1,345,237,000	1,364,748,671	2,709,985,671	2,413,325,469	296,660,202	89%
PAYMENTS						
Compensation of Employees	1,207,000,000	974,000,000	2,181,000,000	2,100,023,238	80,976,763	96%
Use of goods and services	131,411,500	353,923,171	485,334,671	310,086,285	175,248,387	64%
Social Security Benefits	4,680,000	4,680,000	9,360,000	-	9,360,000	0%
Acquisition of Assets	2,145,500	32,145,500	34,291,000	1,372,119	32,918,881	4%
Grand Total	1,345,237,000	1,364,748,671	2,709,985,671	2,411,481,641	298,504,030	89%
Surplus/Deficit	-	-	-	1,843,828	(1,843,828)	

Explanatory notes explaining utilisation below 90% and over 100% of the Recurrent Budget

- The overutilization of 76% in proceeds from sale of assets was as a result of increase in payment of school fees by students at the Kenya institute of survey and mapping (KISM).
- 11% of the budgeted exchequer release was not received from The National Treasury.
- Goods and services to the tune of 36% was not funded by the National treasury leading to an under absorption.

**Reports and Financial Statements
For the year ended June 30, 2019**

- The non-utilisation of the social security benefits was as a result of no beneficiary to be paid.
- The underutilisation on acquisition of assets of 4% was as a result of reallocations to purchase motor vehicles which were not purchased due to lack of exchequer
- ❖ The changes between the original and final budget was as a result of reallocations during the year to accommodate urgent needs of the Ministry including purchase of vehicles to facilitate service delivery and payment of long outstanding payments to members of Land Control Boards

The entity financial statements were approved on 30/09/2019 and signed by:



Principal Secretary
Dr. Nicholas Muraguri



Principal Accounts Controller
CPA Mary A. C. Wanyonyi
ICPAK Member Number: 10366

Reports and Financial Statements
For the year ended June 30, 2019

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			0			
Exchequer releases	3,272,214,997	(509,137,560)	2,763,077,437	2,196,100,440	566,976,997	79%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Total Receipts	3,272,214,997	(509,137,560)	2,763,077,437	2,196,100,440	566,976,997	79%
PAYMENTS						
Use of goods and services	1,770,214,997	(440,830,762)	1,329,384,235	845,837,429	483,546,806	64%
Acquisition of Assets	1,502,000,000	(68,306,798)	1,433,693,202	1,347,366,924	86,326,278	94%
Grand Total	3,272,214,997	(509,137,560)	2,763,077,437	2,193,204,354	569,873,083	79%
Surplus/Deficit	-			2,896,086	(2,896,086)	

Reports and Financial Statements
For the year ended June 30, 2019

Explanatory notes explaining utilisation below 90% and over 100% of the Development Budget

- The exchequer release at 79% was as a result of lack of exchequer release from The National Treasury to fund all activities.
- The underutilisation of use of goods and services was as result of lack of exchequer release from The National Treasury.
- ❖ The changes between the original and final budget was as a result of reallocations during the year to accommodate urgent needs of the Ministry including purchase of vehicles to facilitate service delivery and payment of long outstanding payments to members of Land Control Boards

The entity financial statements were approved on 30/09/2019 and signed by:



Principal Secretary
Dr. Nicholas Muraguri



Principal Accounts Controller
CPA Mary A. C. Wanyonyi
ICPAK Member Number: 10366

Reports and Financial Statements
For the year ended June 30, 2019

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programmes	Original Budget 2019	Adjustments	Approved Budget 2019	Actual Payments	Variance
	Ksh	Ksh	Ksh	Ksh	Ksh
Land Policy and Planning					
Development Planning and Land Reforms	2,261,333,066		2,261,333,066	1,821,564,497	439,768,569
Land Information Management	961,521,550		961,521,550	730,954,490	230,567,060
Land Survey	1,119,990,118		1,119,990,118	966,893,271	153,096,847
Land Use and land Settlement	1,130,218,374		1,130,218,374	1,085,273,736	44,944,638
Total	5,473,063,108		5,473,063,108	4,604,685,995	868,377,113

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

XII. SIGNIFICANT ACCOUNT POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the Ministry of Lands and Physical Planning. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

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

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Interest on Borrowing

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

Repayment of Borrowing (Principal Amount)

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

Acquisition of Fixed Assets

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

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted Kshs 304,214,046 compared to 197,263,116 in prior period as indicated on note 8A.

There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

XIII. NOTES TO THE FINANCIAL STATEMENTS

1) Exchequer Release

Description	2018/2019	2017/2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	550,625,200	599,175,932
Total Exchequer Releases for quarter 2	1,280,038,200	1,087,472,460
Total Exchequer Releases for quarter 3	1,017,118,100	1,627,391,000
Total Exchequer Releases for quarter 4	1,745,786,870	1,388,990,500
TOTAL	4,593,568,370	4,703,029,892

During the year the Ministry was to receive Kshs 5,473,063,108 however it received Kshs 4,593,568,370 falling short of Kshs 870,494,738.00 and hence impacting on the Ministry activities and performance.

2) Other Revenues

	2018/2019	2017/2018
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	15,857,539	9,414,750
TOTAL	15,857,539	9,414,750

The receipts were from tuition fees from students of Kenya Institute of Surveyors of Kenya (KISM). This is the only AIA the Ministry collects.

3) Compensation of Employees

	2018/2019	2017/2018
	Kshs	Kshs
Basic salaries of permanent employees	1,383,424,390	1,221,793,815
Basic wages of temporary employees	33,229,050	33,397,863
Personal allowances paid as part of salary	683,369,798	774,158,592
TOTAL	2,100,023,238	2,029,350,270

There was an increase in Compensation of employees as a result of staff promotions during the financial year.

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

4) Use of Goods and Services

	2018/2019	2017/2018
	Kshs	Kshs
Utilities, supplies and services	44,406,780	55,150,738
Communication, supplies and services	4,800,309	5,062,806
Domestic travel and subsistence	23,691,613	25,996,869
Foreign travel and subsistence	1,941,399	2,086,662
Printing, advertising and information supplies & services	894,292	679,190
Rentals of produced assets	593,000	1,611,097
Training expenses	3,078,268	5,632,924
Hospitality supplies and services	153,266,949	16,820,400
Specialised materials and services	452,936,225	503,079,470
Office and general supplies and services	3,269,138	4,059,701
Other operating expenses	436,073,656	741,048,982
Routine maintenance – vehicles and other transport equipment	11,058,159	12,953,439
Routine maintenance – other assets	8,788,363	3,586,252
Fuel Oil and Lubricants	11,125,562	16,229,815
TOTAL	1,155,923,714	1,393,998,344

The significant decrease of Kshs 304,975,326 under operating expenses was as result of lack of exchequer. This resulted in an overall decrease of goods and services by Kshs 338,074,630

5) Other Grants and Transfers

	2018/2019	2017/2018
	Kshs	Kshs
Membership dues and subscriptions to international organizations	-	9,999,999
Total	-	9,999,999

There were no grants during the financial year.

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

6) Social Security Benefits

	2018/2019	2017/2018
	Kshs	Kshs
Government pension and retirement benefits	-	16,999,999
TOTAL	-	16,999,999

There were no Social Security benefits paid during the financial year

7) Acquisition of Assets

	2018/2019	2017/2018
	Kshs	Kshs
<u>Non-Financial Assets</u>		
Construction of Buildings	10,112,230	13,986,582
Refurbishment of Buildings	2,276,758	8,980,115
Construction and Civil Works	11,659,362	5,700,000
Purchase of Vehicles and Other Transport Equipment	-	84,346,340
Purchase of Office Furniture and General Equipment	17,048,207	1,435,110
Purchase of Specialised Plant, Equipment and Machinery	873,617	130,797,086
Rehabilitation and Renovation of Plant, Machinery and Equip.	40,000	250,000
Research, Studies, Project Preparation, Design & Supervision	966,728,870	621,224,359
Acquisition of Land	340,000,000	390,000,000
TOTAL	1,348,739,044	1,256,719,593

There was an increase of Kshs 16,413,107 due to purchase of additional furniture to replace old and dilapidated furniture.

(See Annex 1 Summary of Fixed Assets)

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

8A: Bank Accounts

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2018/2019	2017/2018
		Kshs	Kshs
Central Bank of Kenya, Recurrent 1000302798, KShs	n/a	387	1,981,923
Central Bank of Kenya, Development 1000302817, KShs	n/a	643	1,941,231
Central Bank of Kenya, Deposit 1000302828, KShs	n/a	304,214,046	197,263,116
Total		304,215,076	201,186,270

8B: Cash in Hand

	2018/2019	2017/2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	142,027	200,148
TOTAL	142,027	200,148

9: Accounts Receivable - Outstanding Imprests

Description	2018/2019	2017/2018
	Kshs	Kshs
Government Imprests	3,028,253	6,447,907
Clearance accounts	158,518	308,748
District suspense	5,547,807	2,850,219
TOTAL	8,734,578	9,606,874

(See Annex 2 (a), (b) (c))

10. Accounts Payable

	2018/2019	2017/2018
	Kshs	Kshs
Retention	15,866,130	-
Deposits	288,347,916	197,263,116
TOTAL	304,214,046	197,263,116

(See Annex 3 Analysis of Deposits)

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

11. Fund Balance Brought Forward

	2018/2019	2017/2018
	Kshs	Kshs
Bank accounts	201,186,270	331,466,747
Cash in hand	200,148	201,038
Receivables - Outstanding Imprests	9,606,874	52,649,071
Payables – Deposits	(197,263,116)	(331,416,703)
TOTAL	13,730,176	52,900,154

The balances represent the fund balances that were brought forward from F/Y 2017/18.

12. Prior Year Adjustments

Description of the error	2018/2019	2017/2018
	Kshs	Kshs
Adjustments on bank account balances	(3,923,154)	(50,044)
Adjustments on receivables	(5,669,300)	(44,496,370)
TOTAL	(9,592,454)	(44,546,414)

The prior year adjustments relate to bank balances that were swept back to Exchequer at the beginning of the year of Kshs 3,923,154. Adjustments on receivables of Kshs 5,669,300 relate to imprest advance salaries being amount surrendered as expense in the current year but relate to the prior year. These adjustments affect the statement of assets as they result into the reduction of the Fund balance brought forward.

Ministry of Lands and Physical Planning

Reports and Financial Statements

For the year ended June 30, 2019

13. Related Party Disclosures

The Ministry discloses related parties to the Ministry of Lands and Physical Planning as Agriculture Settlement Fund Trust and The National Treasury

	2018-2019	2017-2018
	Kshs	Kshs
Transfers to related parties		
Transfer to Agriculture Settlement Fund Trust	340,000,000	390,000,000
Total transfer to related parties	340,000,000	390,000,000
Transfers from related parties		
The National Treasury	4,593,568,370	4,703,029,892
Total transfers from related parties	4,593,568,370	4,703,029,892

(See Annex 3a and 3b Inter Entity Confirmation)

Reports and Financial Statements
For the year ended June 30, 2019

14. Other Important Disclosures

14.1: Pending Accounts Payable

Description	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	21,022,717.50	-	21,022,717.50
Construction of civil works	-	-	-	-
Supply of goods	187,752,453	212,722,183.60	(187,752,453)	212,722,183.60
Supply of services	111,356,665	85,622,699.50	(111,356,665)	85,622,699.50
Total	299,109,118	319,367,600.50	(299,109,118)	319,367,600.50

(See Annex 5 Pending Bills)

**Reports and Financial Statements
For the year ended June 30, 2019**

15. Progress on follow up of auditor recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: Resolved / Not Resolved)	Timeframe :
1.0	Inaccuracies in the Financial Statements	It is true that there were discrepancies between the financial statement and trial balance figures, these resulted due to shortfalls in the IFMIS system in the electronic bank reconciliation module. This is majorly caused by missing bank statement and will eventually clear once the module is fully integrated with the Central Bank of Kenya. Further, the Ministry is working hand in hand with The Treasury IFMIS department, towards the improvement of the IFMIS Bank reconciliation which would lead to accurate reporting in coming periods.		Resolved The auto bank reconciliation module is operation following consultations with the National Treasury	
2.0	Purchase of Vehicles and	It is true the Ministry purchased six vehicles bought from Toyota Kenya that were not in the initial procurement plan.		Resolved	

Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: Resolved / Not Resolved	Timeframe :
	other Transport Equipment	However, request for reallocation was done and approval from Treasury granted. Further, on approval of reallocation of funds by Treasury, the Ministry updated its updated procurement plan in the IFMIS system which was approved by the Accounting Officer.			
3.0	Bank Balance	Receipt in Bank Kshs. 2,682,058.50 Analysed as below: Receipts from Pension Kshs 400,124.30 as per attached now adjusted in cash book. Refer to drawer cheques Kshs. 295,348.50 as per attached now adjusted in cash book. Receipts on Cash Book - Kshs.1,364,804.80 Kshs. 500,427.65 is a compensating error as per the attached affecting both receipts in cash and receipts in bank. Noted and to be rectified in the current Bank Reconciliation.		Resolved This has now been rectified in the subsequent bank reconciliations	30 th June 2020

Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: <i>Resolved</i> / <i>Not Resolved</i>	Timeframe :
		Development Receipts in bank not in cash book Kshs. 299,600 These refer to drawer cheques that have now been adjusted as per attached.			
4.0	Accounts Receivable- Outstanding Imprests	These mostly arise where officers have brought the surrender documents, but they have not yet been processed in the IFMIS system up to the final stage. It is true that there were differences between the IFMIS register and the manual register, we would like to state that a reconciliation between the Ministry's IFMIS register and Manual imprest register and the OAG IFMIS reports has been done and agrees to the reported Kshs. 422,300.00 for Financial Year 2017/2018. Further, controls have been put into place to ensure that periodic reconciliation between the IFMIS register and manual register is done to ensure correctness of the outstanding amount.		Resolved The two registers now agree	30 th June 2020

Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: Resolved / Not Resolved	Timeframe :
5.0	Compensation of Employees	It is true that the statement of receipts and payment reflects Kshs. 2,029,350.00 as compensation to employees excludes Kshs. 29,341,555.00 paid but charged to other expenditure items. Even though the Ministry had budgeted for Personnel Emoluments for the Financial Year 2017/2018, during the year new appointments were done and had new contracts not previously budgeted for. Thus, the Personal Emoluments budget was fully exhausted and it was not possible to carry over salary as unpaid due to the sensitivity of these salary items. The Accounting Officer had requested for additional funding as per the attached. This was however not granted. The Management has noted this mis-postings and commits to better planning in the future. Therefore, the personal emoluments budget has been increased in the current financial year to cater for these appointments.		Resolved	
6.0	Acquisition of Assets Payments of Claims for activities under Research Studies and	The 4th Joint Kenya-Ethiopia boundaries Pillars inspection and maintenance was a joint exercise between the Kenya and Ethiopian Governments. Our counterparts from Ethiopia were ready and on the ground way before the Ministry. Therefore, the issue became an emergency and the officers had to be dispatched immediately before the confirmation of availability of funds.		Resolved	

Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: Resolved / Not Resolved	Timeframe :
	Project Preparation	The omission is noted and the Ministry's is striving to work within the budget.			
7.1	Pending Bills in the Financial Statement	It is true that Pending bills amounting to Kshs. 299,109,118 were not settled. This was due to lack of funding from the exchequer.		Resolved The pending bills have since been paid	30 th June 2020
7.2	Undisclosed Pending Bills-Legal	It is true that the Ministry had Legal Pending Bills amounting to Kshs946,508,404 in the year 2017/2018. It is also true that Pending Bills were not attached as an Annex to the Financial Statements. The omission has since been noted and highly regretted. However, the list of Legal Pending Bills and the Case Files had been forwarded to the Auditor for examination. The Ministry is also in consultation with State Law office on this bills and eventual settlement.	1)Alexius Njue SCFO 2) Charles Nogu, Chief Legal Officer	Not Resolved	

Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: <i>Resolved / Not Resolved</i>	Timeframe :
7.3	Arrears for Land Board Members	It is true that Land Board Members arrears from several land registries were not recognized as Pending Bills in the Financial Statements. The Management has noted the omission and will be communicating to the Land Registries to forward all arrears in respect of Land Boards in order for them to be compiled.		Resolved This is now the current practice. All the outstandi ng allowance s settled	



Principal Secretary
Dr. Nicholas Muraguri



Principal Accounts Controller
CPA Mary A. C. Wanyonyi
ICPAK Member Number: 10366

Ministry of Lands and Physical Planning

Reports and Financial Statements For the year ended June 30, 2019

XIV. ANNEXURES

- 1) Summary of fixed assets register
- 2) Accounts Receivable
 - a) Outstanding imprests
 - b) Clearance accounts
 - c) District suspense
- 3) Deposit account analysis
- 4) Inter entity transfer confirmation
 - a) Land Settlement Fund
 - b) National Treasury
 - i. Recurrent
 - ii. Development
- 5) Accounts payable-pending bills
- 6) Reports generated from IFMIS
- 7) Other supporting documents
 - a) Certificate of bank balance
 - b) Board of Survey
 - i. Recurrent
 - ii. Development
 - iii. Deposit
 - c) Bank reconciliation(manual)
 - i. Recurrent
 - ii. Development
 - iii. Deposit

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2018/2019
Land	757,261,745	340,000,000	-	-	1,097,261,745
Buildings and structures	132,517,104	24,048,350	-	-	156,565,454
Transport equipment	84,346,340	-	-	-	84,346,340
Office equipment, furniture and fittings	1,738,474	17,048,207	-	-	18,786,681
ICT Equipment	-	-	-	-	-
Machinery and Equipment	283,339,710	913,617	-	-	284,253,327
Biological assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	1,417,803,901	966,728,870	-	-	2,384,532,771
Work in Progress	-	-	-	-	-
Total	2,677,007,274	1,348,739,044	-	-	4,025,746,318

ANNEX 2 - ANALYSIS OF ACCOUNTS RECEIVABLE

ANNEX 2 (a) GOVERNMENT IMPRESTS

OUTSTANDING IMPREST REGISTER AS AT 30 JUNE 2019				
Name of Officer	Amount Issues	Amount Surrendered	Balance Outstanding	
	Kshs	Kshs	Kshs	
BENARD REGGE NDUNGU	29,500.00	-	29,500.00	
GEORGE KIPYEGON ROTICH	68,000.00	-	68,000.00	
JOHN MWANGI MBOCHU	42,000.00	-	42,000.00	
JOSEPH MWANGI WAMAHU	49,000.00	-	49,000.00	
DANIEL MWANGUDZA CHILUMO	28,900.00	-	28,900.00	
WILSON KIIRU THUO	48,400.00	-	48,400.00	
JOSEPH WANGOMBE WAHOME	229,453.40	-	229,453.40	
HARON KIBET	17,000.00	-	17,000.00	
DAN ADERO OKOTH	40,000.00	-	40,000.00	
JAMES KIMANTHI MBAKA	66,000.00	-	66,000.00	
SHADRACK MILEWA CHARO	12,600.00	-	12,600.00	
MARTIN MUNYIRI MAINA	168,000.00	-	168,000.00	
VINCENT KARIUKI NYAGA	147,000.00	-	147,000.00	
MBITHA MWAMBIRE KAINGU	206,000.00	-	206,000.00	
JUMA GEORGE OCHIENG	196,000.00	-	196,000.00	
WINFRED NJUGUINI MUGURO	84,000.00	-	84,000.00	
STEPHEN GATHIRA MUCHORI	122,500.00	-	122,500.00	
CHARLES MOGAKA NYAATA	206,000.00	-	206,000.00	
JAMES KWOKO KITEME,	16,800.00	-	16,800.00	
EDWARD NDEKE NJAGI	42,900.00	-	42,900.00	

MAURICE KIGO THUO	261,000.00	-	261,000.00
ROTICH GEOFFREY KIPYEGON	117,600.00	-	117,600.00
DENNIS OTIENO WABWIRE	16,800.00	-	16,800.00
ODONGO WANZETSE MOHAMMED	50,400.00	-	50,400.00
JACOB CATTWRIGHT OWINO	762,400.00	-	762,400.00
Total	3,028,253.40	-	3,028,253.40

ANNEX 2(b) CLEARANCE ACCOUNTS

SALARY ADVANCES			
S/No	NAME	PERSONAL NUMBER	AMOUNT
1	WYCLIFFE MUYELA ASITIBA	1981053882	4,310
2	MATILDA CAROL DOK	2011048294	103,320
3	VICTORIA ATIENO OBURA	2011214452	25,549
4	KENNEDY MUNENE KARIUKI	2012020041	2
5	EMMA ATIENO ONGUDI	2015001140	25,337
		Total	158,518

ANNEX 2(c) DISTRICT SUSPENSE

	DISTRICT	BALANCES
1	BUNGOMA	390.95
2	BUNGOMA NORTH	280,800.00
3	MT ELGON	5,000.00
4	BUSIA	18,590.00
5	ELDORET WEST	203,365.00
6	EMBU	333.00
7	GARISSA	1,010.50
8	HOMABAY	3,055.15
9	KAJIADO	158,645.50
10	KAKAMEGA	18,024.40
11	KEIYO/ELGEYO MARAKWET	140,560.00
12	KERICHO	5,741.70
13	KIAMBU	35,266.00
14	KILIFI NORTH	2,147.00
15	KINANGO	4,669.00
16	KIRINYAGA	5,919.60
17	KISII CENTRAL	509,300.00
18	KISUMU EAST	30,626.60
19	KITUI CENTRAL	4,863.00
20	KOIBATEK	422,500.00
21	KURIA	731.00
22	KWALE/MATUGA	28,200.50
23	MACHAKOS	158,691.00
24	MAKUENI	30.00
25	MARSABIT	3,800.00
26	MBEERE	175,120.00
27	MERU CENTRAL	1,822,328.00
28	MERU NORTH	1,000,270.00

29	MERU SOUTH		12,667.00
30	MIGORI		29,346.10
31	MOMBASA		1,496.00
32	MURANGA		53,107.45
33	NAIVASHA		848.80
34	NAKURU		157,530.00
35	NANDI CENTRAL		1,880.00
36	NAROK NORTH		3,070.45
37	NYAMIRA		(136,982.90)
38	NYANDARUA CENTRAL		34,350.00
39	NYERI CENTRAL		4,038.10
40	SIAYA		5,900.00
41	TAITA TAVETA		160.00
43	THIKA		1.00
44	TIGANIA WEST		140,400.00
45	TRANSNJOIA		1,122.50
46	UGUNJA		140,400.00
47	VIHIGA		58,494.80
TOTAL			5,547,807.20

ANNEX 3. DEPOSIT ACCOUNT ANALYSIS AS AT 30TH JUNE 2019

a) COMPULSORY LAND ACQUISITION

BENEFICIARY	MR/NO	AMOUNT
VARIOUS	VARIOUS	179,939,919.60
TOTAL		179,939,919.60

b) 10% RETENTION MONEY

ACCOUNT	MR NO.	AMOUNT
BALANCE B/D		10,077,282.70
STANFORD ELLIS	VARIOUS	640,000.00
PUSH AGENCIES	VARIOUS	2.85
HARIR CONTRACTORS	VARIOUS	1,012,720.00
MOUNT ROYAL	VARIOUS	655,433.60
STARHOTECH	VARIOUS	795,510.00
BENRIS INVESTMENTS	VARIOUS	655,231.00
TECHNIQUES GENERAL	VARIOUS	636,338.00
JOYLITE ENTERPRICES	VARIOUS	813,128.00
STANFORD ELLIS	VARIOUS	580,844.00
SUB TOTAL		15,866,130.15

C) KENYA INSTITUTE OF SURVEY AND MAPPING

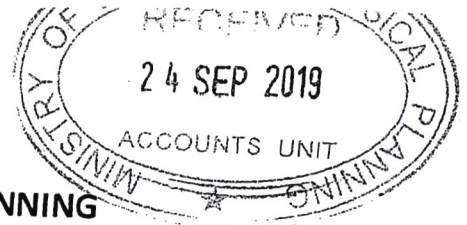
ACCOUNT	MR NO	AMOUNT
KISM	VARIOUS	5,041,412.60
SUB TOTAL		5,041,412.60

D) OTHER DEPOSITS

SURVEY	VARIOUS	361,956.00
PHYSICAL PLANNING	VARIOUS	1,095,266.00
SALARY DEDUCTIONS	VARIOUS	1,987,721.80
LANDS DEPARTMENT	VARIOUS	73,000,000.00
GENERAL DEPOSIT	VARIOUS	26,921,639.35
SUB TOTAL		103,366,583.15

GRAND TOTAL

304,214,045.50



**MINISTRY OF LAND AND PHYSICAL PLANNING
DEPARTEMENT OF LAND ADJUDICATION AND SETTLEMENT**

Ardhi House,
Ngong Road,
Nairobi.

P.O. Box 30297-00100
Tel: +254(0)20 2718050
Fax: +254(0)20 2724470
Telegrams: Lands

INTERNAL MEMO

To : Head of Accounting Unit, MLPP
From : Director Land Adjudication and Settlement
Ref : DS.3/30/VOL.XIII/24
Date : 24th September, 2019

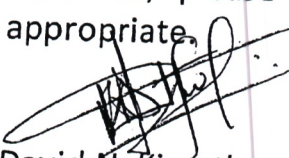
CONFIRMATION OF FUNDS FINANCIAL YEAR 2018/2019

The Ministry's Acquisition of Land allocation in the 2018/2019 budget for the Land Settlement Fund was Ksh.340,000,000 (Three Hundred and Forty Million) only.

The purpose of this memo is to confirm that all the funds were requested and dispersed to the fund by the Ministry as indicated below;-

Date	Amount (Ksh)	Balance (Ksh)	Total (Ksh)
27/2/2019	120,000,000	220,000,000	120,000,000
13/2/2019	50,000,000	170,000,000	170,000,000
15/5/2019	170,000,000	-	340,000,000

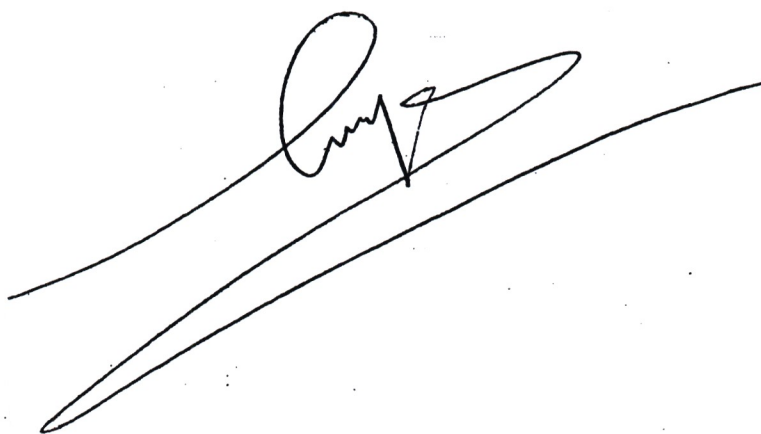
Attached, please find copies of Bank statements indicating the receipts as appropriate.


David N. Kimotho

FOR: DIRECTOR LAND ADJUDICATION AND SETTLEMENT

Encl.

RECURRENT VOTE						
R 1112 Ministry of Lands and Physical Planning						
Recurrent Exchequer Position						
Date	Not. No.	Amount (Kshs)		Date	Particulars	Amount (Kshs)
31-Jul-18	RE:7/4	180,337,700.00		1-Jul-18	Original Provision	2,681,474,000.00
27-Aug-18	RE:20/5	179,889,100.00			Supp I	(18,288,329.00)
04-Sep-18	RE:25/8	10,800,000.00			Supp II	37,800,000.00
26-Sep-18	RE:35/14	179,598,400.00				
29-Oct-18	RE:54/7	181,829,500.00				
22-Nov-18	RE:69/3	26,900,000.00				
28-Nov-18	RE:72/8	166,813,000.00				
21-Dec-18	RE:82/11	201,200,600.00				
27-Dec-18	RE:84/5	18,957,100.00				
29-Jan-19	RE:102/4	175,082,500.00				
19-Feb-19	RE:115/4	9,100,000.00				
28-Feb-19	RE:124/8	170,837,300.00				
25-Mar-19	RE:138/7	17,700,000.00				
28-Mar-19	RE:140/2	168,098,300.00				
26-Apr-19	RE:153/6	171,182,300.00				
10-May-19	RE:160/10	11,800,000.00				
25-May-19	RE:168/12	179,382,000.00				
11-Jun-19	RE:177/7	11,800,000.00				
20-Jun-19	RE:183/4	36,400,000.00				
26-Jun-19	RE:186/15	193,860,130.00				
28-Jun-19	RE:188/7	105,900,000.00				
	RE:					
	RE:					
	RE:					
	RE:					
	RE:					
	RE:					
	RE:					
Total Issues		2,397,467,930.00				
Balance		303,517,741.00				
		2,700,985,671.00				
						2,700,985,671.00



D1112 Ministry of Lands and Physical Planning						
Development Exchequer Position						
Date	Not. No.	Amount (Kshs)		Date	Particulars	Amount (Kshs)
05-Oct-18	DE:16/5	98,100,000.00		1-Jul-18	Original Provision	3,345,214,997.00
17-Oct-18	DE:20/2	147,238,000.00			Supp I	
29-Oct-18	DE:28/3	54,500,000.00			Supp II	(582,137,560.00)
31-Oct-18	DE:29/4	74,300,000.00				
19-Nov-18	DE:39/5	88,900,000.00				
22-Nov-18	DE:41/4	40,200,000.00				
18-Dec-18	DE:47/2	181,100,000.00				
09-Jan-19	DE:52/7	24,700,000.00				
17-Jan-19	DE:55/5	86,500,000.00				
06-Feb-19	DE:69/5	92,100,000.00				
08-Feb-19	DE:70/5	60,800,000.00				
21-Feb-19	DE:77/6	58,100,000.00				
26-Feb-19	DE:81/4	51,500,000.00				
13-Mar-19	DE:88/3	102,600,000.00				
17-Apr-19	DE:101/6	158,400,000.00				
06-May-19	DE:107/2	341,400,000.00				
10-May-19	DE:109/9	172,200,000.00				
16-May-19	DE:111/6	74,700,000.00				
22-May-19	DE:115/3	7,900,000.00				
11-Jun-19	DE:177/7	68,300,000.00				
18-Jun-19	DE:128/2	60,000,000.00				
24th June 19	DE:133/1	41,800,000.00				
28-Jun-19	DE:140/12	110,762,440.00				
	DE:					
	DE:					
	DE:					
Total Issues		2,196,100,440.00				
Balance		566,976,997.00				
		2,763,077,437.00				
						2,763,077,437.00

ANNEX 5 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		A	B	c	d=a-c	
	Construction of buildings					
1	TOP CHOICE	576,614.50			576,614.50	Lack of Exchequer
2	TECHNIQUES GENERAL SUPPLIES	2,299,520.00			2,299,520.00	Lack of Exchequer
3	STANFORD ELLIS AFRICA LTD	2,944,474.40			2,944,474.40	Lack of Exchequer
4	JOYLITE ENTERPRISES	6,354,463.60			6,354,463.60	Lack of Exchequer
5	STARHOTECH SUPPLIERS LTD	8,847,645.00			8,847,645.00	Lack of Exchequer
	Sub-Total	21,022,717.50			21,022,717.50	
	Supply of goods					
6	KIMGEN SUPPLIES COMPANY LIMITED	17,500.00			17,500.00	Lack of Exchequer
7	KIMGEN SUPPLIERS COMPANY LTD	19,350.00			19,350.00	Lack of Exchequer
8	HERIMAX VENTURES	112,000.00			112,000.00	Lack of Exchequer
9	KIMGEN SUPPLIES COMPANY LIMITED	114,000.00			114,000.00	Lack of Exchequer
10	KIWAKA GENERAL MERCHANTS LTD	150,000.00			150,000.00	Lack of Exchequer
11	KIMGEN SUPPLIERS COMPANY LTD	165,000.00			165,000.00	Lack of Exchequer
12	BREJEN ENTERPRISES	176,280.00			176,280.00	Lack of Exchequer
13	JECIN ENTERPRISES LTD	180,000.00			180,000.00	Lack of Exchequer
14	KIWAKA GENERAL MERCHANTS LTD	180,000.00			180,000.00	Lack of Exchequer
15	BETIMES OFFICE EQUIPMENT	184,500.00			184,500.00	Lack of Exchequer
16	KIMGEN SUPPLIERS COMPANY LTD	195,000.00			195,000.00	Lack of Exchequer
17	SILVER LINK (K) LTD	202,500.00			202,500.00	Lack of Exchequer
18	JECIN ENTERPRISES LTD	209,000.00			209,000.00	Lack of Exchequer
19	KIWAKA GENERAL MERCHANTS LTD	256,000.00			256,000.00	Lack of Exchequer

20	KITHETERIAN ENTERPRISES		277,000.00				277,000.00	Lack of Exchequer
21	STARHOTECH SUPPLIERS		304,000.00				304,000.00	Lack of Exchequer
22	GAP INNOVATORS		309,604.00				309,604.00	Lack of Exchequer
23	JOPAC GLOBAL ENTERPRISES		337,000.00				337,000.00	Lack of Exchequer
24	KIMGEN SUPPLIERS COMPANY LTD		351,000.00				351,000.00	Lack of Exchequer
25	MAJEPO GENERAL MERCHANTS		360,000.00				360,000.00	Lack of Exchequer
26	FAIZA GENERAL MERCHANTS		395,000.00				395,000.00	Lack of Exchequer
27	KIMGEN SUPPLIERS COMPANY LTD		410,000.00				410,000.00	Lack of Exchequer
28	KIMGEN SUPPLIES COMPANY LIMITED		411,000.00				411,000.00	Lack of Exchequer
29	KIMGEN SUPPLIERS COMPANY LTD		438,000.00				438,000.00	Lack of Exchequer
30	BATIAN NAIVAS AGENCY		446,000.00				446,000.00	Lack of Exchequer
31	PREDROMA COMMERCIAL AGENCIES		447,000.00				447,000.00	Lack of Exchequer
32	KIWAKA GENERAL MERCHANTS LTD		487,500.00				487,500.00	Lack of Exchequer
33	LETIMBOKA ENTERPRISES		490,000.00				490,000.00	Lack of Exchequer
34	R. H. DEVANI LTD		508,535.00				508,535.00	Lack of Exchequer
35	FULL TIME AGENCIES LIMITED		531,000.00				531,000.00	Lack of Exchequer
36	M/S MWAMS COLLECTION		543,600.00				543,600.00	Lack of Exchequer
37	M/S AQUANTAM CLEANERS		548,680.00				548,680.00	Lack of Exchequer
38	PEER PUBLISHERS & CONSULTANTS		556,750.00				556,750.00	Lack of Exchequer
39	SAFEWAY COMPANY LIMITED		559,600.00				559,600.00	Lack of Exchequer
40	STARLWATJ ENTERPRISES		565,500.00				565,500.00	Lack of Exchequer
41	M/S EMTECH ENTERPRISES COMPANY		590,000.00				590,000.00	Lack of Exchequer
42	KIWAKA GENERAL MERCHANTS LTD		607,500.00				607,500.00	Lack of Exchequer
43	PECARIC SUPPLIES		611,298.00				611,298.00	Lack of Exchequer
44	DERBY TECHNO SYSTEM		612,500.00				612,500.00	Lack of Exchequer
45	CABIAN LTD		638,540.00				638,540.00	Lack of Exchequer
46	STARA IT SOLUTIONS		638,625.00				638,625.00	Lack of Exchequer
47	PRISONS INDUSTRIES FUND		646,000.00				646,000.00	Lack of Exchequer
48	SIJAJOJO GENERAL MERCHANTS		650,000.00				650,000.00	Lack of Exchequer

49	NYIGADEK INVESTMENTS		652,500.00			652,500.00	Lack of Exchequer
50	SEPURA ENTERPRISES		685,380.00			685,380.00	Lack of Exchequer
51	STANCHION CAPITAL LIMITED		700,000.00			700,000.00	Lack of Exchequer
52	JECIN ENTERPRISES LTD		720,000.00			720,000.00	Lack of Exchequer
53	SHONITEL LIMITED		733,082.70			733,082.70	Lack of Exchequer
54	REAL EXPECTATIONS LIMITED		750,000.00			750,000.00	Lack of Exchequer
55	REGIONAL CENTRE FOR MAPPING		757,100.00			757,100.00	Lack of Exchequer
56	LASTBORN ENTERPRISES		775,000.00			775,000.00	Lack of Exchequer
57	KIWIKA GENERAL MERCHANTS LTD		785,400.00			785,400.00	Lack of Exchequer
58	M/S FAPEHA LTD		790,000.00			790,000.00	Lack of Exchequer
59	M/S DANDORI VENTURES SUPPLIERS		790,000.00			790,000.00	Lack of Exchequer
60	CHANSON AGENCIES		798,000.00			798,000.00	Lack of Exchequer
61	TELCARE SOLUTIONS		800,000.00			800,000.00	Lack of Exchequer
62	MASHONTY ENTERPRISES		818,000.00			818,000.00	Lack of Exchequer
63	MBOMAC INVESTMENT		820,000.00			820,000.00	Lack of Exchequer
64	JIBANEX COMMERCIAL AGENCIES		825,000.00			825,000.00	Lack of Exchequer
65	LINKNET AGENCIES		848,625.00			848,625.00	Lack of Exchequer
66	GREYWAM INVESTMENTS		850,000.00			850,000.00	Lack of Exchequer
67	JAMOSON TECHNOLOGIES		855,000.00			855,000.00	Lack of Exchequer
68	M/S LEROCK LIMITED		870,000.00			870,000.00	Lack of Exchequer
69	BARAKI GENERAL CONTRACTORS		884,000.00			884,000.00	Lack of Exchequer
70	KIWAKA GENERAL MERCHANTS LTD		907,750.00			907,750.00	Lack of Exchequer
71	UNIKEM ENTERPRISES		926,400.00			926,400.00	Lack of Exchequer
72	RAJALI GENERAL MERCHANT		974,344.00			974,344.00	Lack of Exchequer
73	ELITE CONSORTIUM		992,800.00			992,800.00	Lack of Exchequer
74	MULTIRUKA ENTERPRISE LIMITED		1,000,000.00			1,000,000.00	Lack of Exchequer
75	SIXTH SENSE MERCHANTS		1,001,250.00			1,001,250.00	Lack of Exchequer
76	WORKS SPORTS CLUB		1,025,551.00			1,025,551.00	Lack of Exchequer
77	PRINCE PINE EXPORTERS LIMITED		1,072,500.00			1,072,500.00	Lack of Exchequer

78	PENYOKA ENTERPRISES		1,083,200.00				1,083,200.00	Lack of Exchequer
79	GLOBAL PLANNING & ALLIED AFRICA		1,125,000.00				1,125,000.00	Lack of Exchequer
80	GOLDLEX LOGISTICS		1,129,190.00				1,129,190.00	Lack of Exchequer
81	NOKERA AGENCIES		1,138,500.00				1,138,500.00	Lack of Exchequer
82	ZIMSMART ENTERPRISES		1,190,000.00				1,190,000.00	Lack of Exchequer
83	TELECOMMUNICATION TODAY LTD		1,204,000.00				1,204,000.00	Lack of Exchequer
84	SONYE GENERAL ENTERPRISES		1,212,975.00				1,212,975.00	Lack of Exchequer
85	M/S PARYSAD ENTERPRISES		1,240,000.00				1,240,000.00	Lack of Exchequer
86	CARLIN TEE UNIFORMS		1,250,000.00				1,250,000.00	Lack of Exchequer
87	JUANLINK ENTERPRISES		1,255,625.00				1,255,625.00	Lack of Exchequer
88	CATOLIZA ENTERPRISES		1,297,800.00				1,297,800.00	Lack of Exchequer
89	JW SQUARED AGENCIES		1,360,000.00				1,360,000.00	Lack of Exchequer
90	KIMGEN SUPPLIES COMPANY LTD		1,380,000.00				1,380,000.00	Lack of Exchequer
91	APPLE POINT SOLUTIONS LTD		1,395,600.00				1,395,600.00	Lack of Exchequer
92	DEEP SEA TRADING		1,400,000.00				1,400,000.00	Lack of Exchequer
93	IMAGE TRACK TECHNOLOGIES		1,401,000.00				1,401,000.00	Lack of Exchequer
94	PHINTECH INVESTMENT		1,407,500.00				1,407,500.00	Lack of Exchequer
95	SIXTH SENSE MERCHANTS		1,553,000.00				1,553,000.00	Lack of Exchequer
96	JAWABU EQUIPMENTS		1,560,000.00				1,560,000.00	Lack of Exchequer
97	JEFFWEBE ENTERPRISES		1,575,000.00				1,575,000.00	Lack of Exchequer
98	FRABE AGENCIES		1,611,310.00				1,611,310.00	Lack of Exchequer
99	POPELAH ENTERPRISES		1,629,280.00				1,629,280.00	Lack of Exchequer
100	SOLUTION READY INVESTMENTS		1,657,350.00				1,657,350.00	Lack of Exchequer
101	NORTHERN TRADERS COMMUNICATION		1,676,322.00				1,676,322.00	Lack of Exchequer
102	M/S ADANNA HOLDINGS		1,730,000.00				1,730,000.00	Lack of Exchequer
103	WINBERLY ENTERPRISES		1,733,260.00				1,733,260.00	Lack of Exchequer
104	ANACRA INVESTMENTS LIMITED		1,740,000.00				1,740,000.00	Lack of Exchequer
105	ALPHATIDE ENTERPRISES		1,770,000.00				1,770,000.00	Lack of Exchequer
106	BERCENG SUPPLIES		1,800,000.00				1,800,000.00	Lack of Exchequer

107	OYWER GENERAL SUPPLIERS	1,812,000.00			1,812,000.00	Lack of Exchequer
108	NATIONAL INDUSTRIAL TRAINING AUTHORITY	1,837,700.00			1,837,700.00	Lack of Exchequer
109	M/S ONIWA AGENCY	1,838,107.00			1,838,107.00	Lack of Exchequer
110	REEDS CO. (K) LTD	1,878,000.00			1,878,000.00	Lack of Exchequer
111	EXIMIUS ENTERPRISES	1,879,900.00			1,879,900.00	Lack of Exchequer
112	MUKHAMON TRADING	1,884,000.00			1,884,000.00	Lack of Exchequer
113	NARIVA ENTERPRISES	1,884,000.00			1,884,000.00	Lack of Exchequer
114	MOKAS COMMERCIAL LIMITED	1,886,000.00			1,886,000.00	Lack of Exchequer
115	WHIZZY BUSINESS SOLUTIONS	1,920,000.00			1,920,000.00	Lack of Exchequer
116	JONBE ENTERPRISES	1,925,000.00			1,925,000.00	Lack of Exchequer
117	M/S LEFTON SUPPLIES	1,946,000.00			1,946,000.00	Lack of Exchequer
118	M/S BUNZYTECH TECHNOLOGIES	1,946,000.00			1,946,000.00	Lack of Exchequer
119	BATIAN NAIVAS AGENCY	1,947,500.00			1,947,500.00	Lack of Exchequer
120	IMAGE TRACK TECHNOLOGIES	1,956,199.00			1,956,199.00	Lack of Exchequer
121	BENCHERO GENERAL SUPPLIES	1,960,000.00			1,960,000.00	Lack of Exchequer
122	HEMI INVESTMENTS	1,980,000.00			1,980,000.00	Lack of Exchequer
123	M/S FLEXMAX ENTERPRISES	1,980,000.00			1,980,000.00	Lack of Exchequer
124	GEKAM ENTERPRISES	1,983,750.00			1,983,750.00	Lack of Exchequer
125	BOMCA SUPPLIES	1,985,000.00			1,985,000.00	Lack of Exchequer
126	TRANSEND INTERNATIONAL LTD	1,986,960.00			1,986,960.00	Lack of Exchequer
127	JUSHA INVESTMENTS	1,988,000.00			1,988,000.00	Lack of Exchequer
128	CHARNA ENTERPRISES	1,996,000.00			1,996,000.00	Lack of Exchequer
129	M/S EUPRATES INVESTMENTS	1,998,000.00			1,998,000.00	Lack of Exchequer
130	TISAM AGENCIES	1,998,750.00			1,998,750.00	Lack of Exchequer
131	WINSAR GENERAL ENTERPRISES	1,999,850.00			1,999,850.00	Lack of Exchequer
132	M/S FAPEHA LTD	2,000,000.00			2,000,000.00	Lack of Exchequer
133	NORTHERN TRADERS COMMUNICATION	2,000,000.00			2,000,000.00	Lack of Exchequer
134	ALBO SUPPLIES	2,030,350.00			2,030,350.00	Lack of Exchequer
135	SOLUTION READY INVESTMENTS	2,128,750.00			2,128,750.00	Lack of Exchequer

136	ATRIKAM TECHNOLOGIES	2,182,250.00				2,182,250.00	Lack of Exchequer
137	GOLDLEX LOGISTICS	2,350,530.00				2,350,530.00	Lack of Exchequer
138	KADINA ENTERPRISES	2,429,000.00				2,429,000.00	Lack of Exchequer
139	SOLUTION READY INVESTMENTS	2,646,250.00				2,646,250.00	Lack of Exchequer
140	STERA IT SOLUTION	2,660,000.00				2,660,000.00	Lack of Exchequer
141	RAWAMU AGENCIES	2,754,000.00				2,754,000.00	Lack of Exchequer
142	LINKMAT INVESTMENT	3,500,000.00				3,500,000.00	Lack of Exchequer
143	ESCAPE COMPANY LIMITED	3,735,000.00				3,735,000.00	Lack of Exchequer
144	ARISETECH INVESTMENT	3,808,000.00				3,808,000.00	Lack of Exchequer
145	M/S TELCARE SOLUTIONS	3,808,000.00				3,808,000.00	Lack of Exchequer
146	PAMZOM INVESTMENT	3,910,000.00				3,910,000.00	Lack of Exchequer
147	STARWIN SUPPLIES SERVICES	4,238,250.00				4,238,250.00	Lack of Exchequer
148	SOLUTION READY INVESTMENTS	4,277,200.00				4,277,200.00	Lack of Exchequer
149	BEACON SOLUTIONS LIMITED	4,320,000.00				4,320,000.00	Lack of Exchequer
150	AFRICAN LINK LIMITED	4,320,000.00				4,320,000.00	Lack of Exchequer
151	TRIDBAND ENTERPRISES	5,250,000.00				5,250,000.00	Lack of Exchequer
152	COSEKE KENYA LIMITED	17,631,930.90				17,631,930.90	Lack of Exchequer
	Sub-Total	212,722,183.60				212,722,183.60	
	Supply of services						
153	KENYA PIPELINE COMPANY LTD	881,400.00				881,400.00	Lack of Exchequer
154	TOYOTA KENYA LTD	885,000.00				885,000.00	Lack of Exchequer
155	SAMO AGENCIES LTD	888,700.00				888,700.00	Lack of Exchequer
156	M/S KAP M ENTERPRISES	890,550.00				890,550.00	Lack of Exchequer
157	M/S HERITAGE RESORTS LTD	897,000.00				897,000.00	Lack of Exchequer
158	MAVUNO (K) AUTOMASTERS LTD	904,800.00				904,800.00	Lack of Exchequer
159	DASH GROWTH CLEANING SERVICES	957,280.00				957,280.00	Lack of Exchequer
160	WELMA AGENCIES	997,600.00				997,600.00	Lack of Exchequer
161	SIMBA CORPORATION LTD	1,100,586.20				1,100,586.20	Lack of Exchequer
162	A-Z TECHNOLOGIES	1,446,000.00				1,446,000.00	Lack of Exchequer

163	WELCAS ENTERPRISES	1,489,200.00				1,489,200.00	Lack of Exchequer
164	INTERCITY SECURE HOMES LTD	1,572,333.00				1,572,333.00	Lack of Exchequer
165	AIRTREK TOURS AND TRAVEL	1,605,860.00				1,605,860.00	Lack of Exchequer
166	M/S STANDARD GROUP	1,606,600.00				1,606,600.00	Lack of Exchequer
167	ULTRA ELECTRIC SERVICES LTD	1,632,940.00				1,632,940.00	Lack of Exchequer
168	CLICK N TELL LTD	1,750,000.00				1,750,000.00	Lack of Exchequer
169	MOUNT ROYAL LIMITED	1,788,110.00				1,788,110.00	Lack of Exchequer
170	M/S LYNESSE TOURS & TRAVEL	1,854,090.00				1,854,090.00	Lack of Exchequer
171	M/S MOMENTUM SOLUTIONS	1,855,000.00				1,855,000.00	Lack of Exchequer
172	LYNESSE TOURS AND TRAVEL	1,881,180.00				1,881,180.00	Lack of Exchequer
173	ALLYWAKS OFFICE SOLUTION AND SUPPLIES	1,925,000.00				1,925,000.00	Lack of Exchequer
174	CRANBROOK TOURS AND TRAVEL	1,931,090.00				1,931,090.00	Lack of Exchequer
175	CLEMPET ENTERPRISES	1,960,000.00				1,960,000.00	Lack of Exchequer
176	BENRIS INVESTMENT LTD	1,985,450.00				1,985,450.00	Lack of Exchequer
177	M/S PRIMATE TOURS	2,047,620.00				2,047,620.00	Lack of Exchequer
178	NICY MERCANTILE	2,096,940.00				2,096,940.00	Lack of Exchequer
179	LISAJONA CO. LTD	2,138,960.00				2,138,960.00	Lack of Exchequer
180	NATION MEDIA GROUP	2,650,750.00				2,650,750.00	Lack of Exchequer
181	STANDARD GROUP LIMITED	3,007,399.00				3,007,399.00	Lack of Exchequer
182	FYNECOPY LIMITED	3,054,000.00				3,054,000.00	Lack of Exchequer
183	SUN AFRICA HOTELS	3,060,000.00				3,060,000.00	Lack of Exchequer
184	CMC MOTORS GROUP LIMITED	3,105,056.00				3,105,056.00	Lack of Exchequer
185	CENTRE FOR URBAN AND REGIONAL PLANNING	11,000,000.00				11,000,000.00	Lack of Exchequer
186	START GENERAL CONTRACTORS	675,000.00				675,000.00	Lack of Exchequer
187	OPROXY GENERAL SUPPLIERS	750,000.00				750,000.00	Lack of Exchequer
188	WELMA AGENCIES LTD	448,920.00				448,920.00	Lack of Exchequer
189	RAHIM AUTO TECHNOLOGIES	475,000.00				475,000.00	Lack of Exchequer
190	CHAMWA MOTORS LIMITED	492,661.00				492,661.00	Lack of Exchequer
191	FIRST FIT AUTO CARE LIMITED	495,000.00				495,000.00	Lack of Exchequer

192	NESHITEQ SOLUTIONS LTD	497,986.00			497,986.00	Lack of Exchequer
193	AUTO HELP LTD	501,120.00			501,120.00	Lack of Exchequer
194	SPACE ONE OUTLETS	525,000.00			525,000.00	Lack of Exchequer
195	AQUANTAM CLEANERS COMPANY	548,680.00			548,680.00	Lack of Exchequer
196	D. T. DOBIE	549,700.00			549,700.00	Lack of Exchequer
197	BRIDGET ENTERPRISES	580,000.00			580,000.00	Lack of Exchequer
198	RAHIM AUTO TECHNOLOGIES	590,000.00			590,000.00	Lack of Exchequer
199	IMAGE TRACK TECHNOLOGIES	594,000.00			594,000.00	Lack of Exchequer
200	RAHIM AUTO TECHNOLOGIES	598,000.00			598,000.00	Lack of Exchequer
201	MADARA MOTORS SERVICES	598,000.00			598,000.00	Lack of Exchequer
202	JOTO ENTERPRISES	598,000.00			598,000.00	Lack of Exchequer
203	CHAMWA MOTORS LIMITED	599,000.00			599,000.00	Lack of Exchequer
204	M/S GATMAR INVESTMENTS	625,000.00			625,000.00	Lack of Exchequer
205	SAMO AGENCIES LTD	648,000.00			648,000.00	Lack of Exchequer
206	AVALDE SOLUTIONS	650,000.00			650,000.00	Lack of Exchequer
207	M/S CHARES VENTURES	120,000.00			120,000.00	Lack of Exchequer
208	DASH GROWTH CLEANING SERVICES	123,680.00			123,680.00	Lack of Exchequer
209	CROWNE PLAZA HOTEL AND RESORTS	124,940.00			124,940.00	Lack of Exchequer
210	INSIGNIA MOTORS LIMITED	125,522.00			125,522.00	Lack of Exchequer
211	EXCELLENCE ROVERS ENTERPRISES	129,000.00			129,000.00	Lack of Exchequer
212	D. T. DOBIE	141,376.40			141,376.40	Lack of Exchequer
213	EXCELLENCE ROVERS ENTERPRISES	146,000.00			146,000.00	Lack of Exchequer
214	ROCMAX INVESTMENTS	150,000.00			150,000.00	Lack of Exchequer
215	D. T. DOBIE	173,450.80			173,450.80	Lack of Exchequer
216	MOMBASA BEACH HOTEL	174,500.00			174,500.00	Lack of Exchequer
217	ZIPIOE AGENCIES	185,400.00			185,400.00	Lack of Exchequer
218	TOM MBOYA LABOUR COLLEGE	188,000.00			188,000.00	Lack of Exchequer
219	NATIONAL INDUSTRIAL TRAINING AUTHORITY	202,500.00			202,500.00	Lack of Exchequer
220	M/S FLIGHT CENTRE TRAVEL LTD	218,705.00			218,705.00	Lack of Exchequer

221	SAROVA PANAFRIC		254,100.00				254,100.00	Lack of Exchequer
222	KENYA PIPELINE COMPANY LTD		280,000.00				280,000.00	Lack of Exchequer
223	MOMBASA BEACH HOTEL		290,000.00				290,000.00	Lack of Exchequer
224	NATIONAL INDUSTRIAL TRAINING AUTHORITY		297,500.00				297,500.00	Lack of Exchequer
225	SAMO AGENCIES LTD		305,000.00				305,000.00	Lack of Exchequer
226	TOYOTA KENYA LIMITED		332,726.00				332,726.00	Lack of Exchequer
227	CRANBROOK TOURS AND TRAVEL		347,320.00				347,320.00	Lack of Exchequer
228	M/S RAVINE AGENCIES		347,840.00				347,840.00	Lack of Exchequer
229	ELEVATOR GENERAL SERVICES LTD		347,899.00				347,899.00	Lack of Exchequer
230	DASH GROWTH CLEANING SERVICES CLEANING SERVICES		380,400.00				380,400.00	Lack of Exchequer
231	DASH GROWTH CLEANING SERVICES		380,400.00				380,400.00	Lack of Exchequer
232	FLIGHT CENTER TRAVEL LIMITED		398,380.00				398,380.00	Lack of Exchequer
233	M/S PENIAL AIR LIMITED		438,845.00				438,845.00	Lack of Exchequer
234	M/S SIRIKWA HOTEL -ELDORET		46,500.00				46,500.00	Lack of Exchequer
235	TOYOTA KENYA LIMITED		87,154.00				87,154.00	Lack of Exchequer
	Sub-Total		85,622,699.40				85,622,699.40	
	Grand Total		319,367,600.50				319,367,600.50	

ANNEX 6

REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

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



Trial Balance

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1540105 Other Miscellaneous Receipts	0.00	0.00	0.00	0.00
1540100 Other Miscellaneous Revenues	0.00	0.00	0.00	0.00
1540000 Financial Assets Loan	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	1,383,424,389.65	0.00	1,221,793,815.25	0.00
2110100 Basic Salaries - Permanent Employees	1,383,424,389.65	0.00	1,221,793,815.25	0.00
2110202 Casual Labour - Others	33,229,050.00	0.00	33,397,863.00	0.00
2110200 Basic Wages - Temporary Employees	33,229,050.00	0.00	33,397,863.00	0.00
2110301 House Allowance	520,476,143.60	0.00	485,126,626.55	0.00
2110303 Acting Allowance	40,000.00	0.00	1,269,994.50	0.00
2110307 Hardship Allowance	6,499,960.00	0.00	12,999,998.50	0.00
2110309 Special Duty Allowance	368,467.10	0.00	4,259,990.40	0.00
2110311 Transfer Allowance	3,568,482.95	0.00	14,867,866.00	0.00
2110312 Responsibility Allowance	522,112.45	0.00	2,474,994.95	0.00
2110313 Entertainment Allowance	1,011,000.00	0.00	6,476,748.20	0.00
2110314 Transport Allowance	134,690,674.05	0.00	190,810,448.35	0.00
2110315 Extraneous Allowance	450,000.00	0.00	2,651,497.00	0.00
2110317 Domestic Servant Allowance	109,200.00	0.00	3,416,272.30	0.00
2110318 n Practising Allowance	15,134,071.25	0.00	35,472,139.95	0.00
2110320 Leave Allowance	499,686.65	0.00	14,332,015.50	0.00
2110300 Personal Allowances paid as part of Salary	683,369,798.05	0.00	774,158,592.20	0.00
2110000 Wages and Salary Contributions	2,100,023,237.70	0.00	2,029,350,270.45	0.00
2210101 Electricity	35,846,340.55	0.00	44,517,769.50	0.00
2210102 Water and Sewerage Charges	8,560,439.80	0.00	10,632,968.10	0.00
2210100 Utilities, Supplies and Services	44,406,780.35	0.00	55,150,737.60	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	3,506,338.30	0.00	3,559,652.50	0.00
2210202 Internet Connections	614,234.00	0.00	816,298.00	0.00
2210203 Courier & Postal Services	679,737.00	0.00	666,855.85	0.00
2210206 Licencing fees for Communication	0.00	0.00	20,000.00	0.00
2210200 Communication, Supplies and Services	4,800,309.30	0.00	5,062,806.35	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,287,282.00	0.00	6,420,434.00	0.00
2210302 Accommodation - Domestic Travel	13,034,261.95	0.00	13,327,065.05	0.00
2210303 Daily Subsistence Allowance	5,208,649.00	0.00	5,945,370.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	161,420.00	0.00	208,000.00	0.00
2210309 Field Allowance	0.00	0.00	96,000.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	23,691,612.95	0.00	25,996,869.05	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	936,854.00	0.00	854,560.00	0.00
2210402 Accommodation	198,500.00	0.00	132,797.00	0.00
2210403 Daily Subsistence Allowance	673,044.70	0.00	993,905.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	133,000.00	0.00	105,400.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	1,941,398.70	0.00	2,086,662.00	0.00
2210502 Publishing & Printing Services	214,900.00	0.00	298,390.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	332,720.00	0.00	114,000.00	0.00
2210505 Trade Shows and Exhibitions	346,672.00	0.00	266,800.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	894,292.00	0.00	679,190.00	0.00
2210601 Rent of Vehicles	0.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	504,000.00	0.00	1,101,500.00	0.00
2210604 Hire of Transport, Equipment	89,000.00	0.00	374,598.00	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	134,999.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210600 Rentals of Produced Assets	593,000.00	0.00	1,611,097.00	0.00
2210701 Travel Allowance	967,302.00	0.00	1,932,012.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	34,060.00	0.00	108,700.00	0.00
2210704 Hire of Training Facilities and Equipment	268,370.00	0.00	401,500.00	0.00
2210705 Field Training Attachments	12,000.00	0.00	54,042.00	0.00
2210706 Book Allowance	32,949.00	0.00	206,800.00	0.00
2210707 Project Allowance	0.00	0.00	30,000.00	0.00
2210708 Trainer Allowance	0.00	0.00	116,500.00	0.00
2210710 Accommodation Allowance	1,010,567.00	0.00	1,916,750.00	0.00
2210711 Tuition Fees Allowance	753,020.00	0.00	833,019.85	0.00
2210712 Trainee Allowance	0.00	0.00	33,600.00	0.00
2210700 Training Expenses	3,078,268.00	0.00	5,632,923.85	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	693,035.00	0.00	596,500.00	0.00
2210802 Boards, Committees, Conferences and Seminars	4,513,435.00	0.00	4,803,900.00	0.00
2210809 Board Allowance	148,060,479.45	0.00	11,420,000.00	0.00
2210800 Hospitality Supplies and Servi	153,266,949.45	0.00	16,820,400.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	0.00	150,000.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	44,200.00	0.00	124,000.00	0.00
2211009 Education and Library Supplies	1,743,864.00	0.00	2,567,819.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	4,319,165.00	0.00	15,083,484.80	0.00
2211015 Foods and Rations	13,822,436.00	0.00	25,126,663.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	578,480.00	0.00	5,325,233.00	0.00
2211023 Supplies for Production	401,388,382.95	0.00	436,502,670.15	0.00
2211031 Specialised Materials - Other	31,039,697.45	0.00	18,199,600.00	0.00
2211000 Specialised Materials and Supp	452,936,225.40	0.00	503,079,469.95	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	2,496,346.00	0.00	2,886,760.90	0.00
2211102 Supplies and Accessories for Computers and Printers	690,001.00	0.00	1,003,940.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	82,791.00	0.00	169,000.00	0.00
2211100 Office and General Supplies and Services	3,269,138.00	0.00	4,059,700.90	0.00
2211201 Refined Fuels and Lubricants for Transport	10,575,562.10	0.00	14,236,714.80	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	550,000.00	0.00	1,993,100.00	0.00
2211200 Fuel Oil and Lubricants	11,125,562.10	0.00	16,229,814.80	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	25,000.00	0.00
2211305 Contracted Guards and Cleaning Services	6,280,466.40	0.00	16,145,577.50	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	234,700.00	0.00	190,065.90	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	83,913,756.85	0.00	253,599,853.50	0.00
2211310 Contracted Professional Services	17,451,605.10	0.00	23,970,229.20	0.00
2211311 Contracted Technical Services	327,944,528.10	0.00	447,005,755.50	0.00
2211323 Laundry Expenses	248,600.00	0.00	112,500.00	0.00
2211300 Other Operating Expenses	436,073,656.45	0.00	741,048,981.60	0.00
2210000 Goods and Services	1,136,077,192.70	0.00	1,377,458,653.10	0.00
2220101 Maintenance Expenses - Motor Vehicles	11,058,159.10	0.00	12,953,438.80	0.00
2220100 Routine Maintenance - Vehicles	11,058,159.10	0.00	12,953,438.80	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	4,726,970.00	0.00	2,018,025.00	0.00
2220202 Maintenance of Office Furniture and Equipment	280,300.00	0.00	176,859.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	3,207,082.50	0.00	435,760.00	0.00
2220206 Maintenance of Civil Works	0.00	0.00	25,000.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	0.00	0.00	24,750.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	50,000.00	0.00	99,822.00	0.00
2220210 Maintenance of Computers, Software, and Networks	524,010.00	0.00	806,036.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2220200 Routine Maintenance - Other Assets	8,788,362.50	0.00	3,586,252.00	0.00
2220000 Routine Maintenance	19,846,521.60	0.00	16,539,690.80	0.00
2620141 International Organizations	0.00	0.00	9,999,999.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	9,999,999.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	9,999,999.00	0.00
2630203 Capital Grants to Other levels of government	0.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	0.00	0.00	0.00	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	16,999,999.20	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	16,999,999.20	0.00
2710000 Social Security Benefits	0.00	0.00	16,999,999.20	0.00
2990108 Invoice Price Variance	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	10,112,230.00	0.00	13,986,582.40	0.00
3110200 Construction of Building	10,112,230.00	0.00	13,986,582.40	0.00
3110301 Refurbishment of Residential Buildings	2,276,758.40	0.00	993,320.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	7,986,795.00	0.00
3110300 Refurbishment of Buildings	2,276,758.40	0.00	8,980,115.00	0.00
3110504 Other Infrastructure and Civil Works	11,659,361.60	0.00	5,700,000.00	0.00
3110500 Construction and Civil Works	11,659,361.60	0.00	5,700,000.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	84,346,340.35	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	84,346,340.35	0.00
3111001 Purchase of Office Furniture and Fittings	458,502.00	0.00	535,110.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	900,000.00	0.00
3111009 Purchase of other Office Equipment	16,589,704.50	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	17,048,206.50	0.00	1,435,110.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	0.00	0.00	30,000.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	57,441.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	66,230,148.00	0.00
3111112 Purchase of Software	0.00	0.00	33,609,000.00	0.00
3111114 Purchase of Survey Equipment	873,617.00	0.00	30,870,497.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	873,617.00	0.00	130,797,086.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	40,000.00	0.00	250,000.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	40,000.00	0.00	250,000.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	910,731,122.80	0.00	614,217,620.30	0.00
3111402 Engineering and Design Plans	55,997,747.20	0.00	8,492,423.00	0.00
3111403 Research	0.00	0.00	2,208,150.00	0.00
3111404 Research Allowance	0.00	0.00	1,154,020.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	966,728,870.00	0.00	626,072,213.30	0.00
3110000 Acquisition of Fixed Capital Assets	1,008,739,043.50	0.00	871,567,447.05	0.00
3130101 Acquisition of Land	340,000,000.00	0.00	390,000,000.00	0.00
3130100 Acquisition of Land	340,000,000.00	0.00	390,000,000.00	0.00
3130000 Acquisition of Land and Intangible Assets	340,000,000.00	0.00	390,000,000.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	15,857,539.00	0.00	9,414,750.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	15,857,539.00	0.00	9,414,750.00
3520000 Receipts from Sales of	0.00	15,857,539.00	0.00	9,414,750.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
Inventories				
6530101 Ministry HQ Recurrent Bank A/C	1,008,914,812.85	0.00	1,275,582,622.15	0.00
6530100 Recurrent Bank Accounts	1,008,914,812.85	0.00	1,275,582,622.15	0.00
6530000 Recurrent Bank Accounts	1,008,914,812.85	0.00	1,275,582,622.15	0.00
6540101 Ministry HQ Development Bank A	0.00	154,467,806.50	760,017,224.60	0.00
6540100 Development Bank Accounts	0.00	154,467,806.50	760,017,224.60	0.00
6540000 Development Bank Accounts	0.00	154,467,806.50	760,017,224.60	0.00
6550101 Ministry HQ Deposit Bank A/C	197,944,147.35	0.00	330,901,943.30	0.00
6550100 Deposit Bank Accounts	197,944,147.35	0.00	330,901,943.30	0.00
6550000 Deposit Bank Account	197,944,147.35	0.00	330,901,943.30	0.00
6580101 Cash	414,376,101.70	0.00	290,877,321.50	0.00
6580104 Cash in Transit	851,109,258.60	0.00	94,304,728.20	0.00
6580100 Cash in Hand	1,265,485,360.30	0.00	385,182,049.70	0.00
6580000 Cash in Hand	1,265,485,360.30	0.00	385,182,049.70	0.00
6710102 Salary Paid in Advance	158,517.90	0.00	296,054.10	0.00
6710103 Salary advance	0.00	0.00	12,693.60	0.00
6710100 Debtors & Advances - Employees	158,517.90	0.00	308,747.70	0.00
6710000 Domestic Debtors & Advances	158,517.90	0.00	308,747.70	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	3,028,253.40	0.00	1,087,353.40	0.00
6760100 Imprests	3,028,253.40	0.00	1,087,353.40	0.00
6760000 Government Imprests	3,028,253.40	0.00	1,087,353.40	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	5,547,807.20	0.00	2,850,219.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	5,547,807.20	0.00	2,850,219.00	0.00
6780000 Suspense & Clearance Account	5,547,807.20	0.00	2,850,219.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	288,347,915.35	0.00	197,263,116.00
7310107 10% Retention Money	0.00	15,866,130.15	0.00	0.00
7310111 Miscellaneous Deposits (Surve	0.00	0.00	0.00	0.00
7310113 Students Welfare	0.00	0.00	0.00	0.00
7310114 Sports Activity	0.00	0.00	0.00	0.00
7310115 Caution Money	0.00	0.00	0.00	0.00
7310116 Project/ Examination Fee	0.00	0.00	0.00	0.00
7310117 Registration/ Library (KISM)	0.00	0.00	0.00	0.00
7310118 JICA Funded Projects	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	304,214,045.50	0.00	197,263,116.00
7310000 Deposits	0.00	304,214,045.50	0.00	197,263,116.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.30
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320100 Salary Deductions	0.00	0.00	0.00	0.30
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.30
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	50,211,603.50	0.00	93,611,754.40
7390100 System Required Liabilities	0.00	50,211,603.50	0.00	93,611,754.40
7399999 Cash Clearing A/c	0.00	1,887,085,385.40	0.00	2,383,062,676.35
7399900	0.00	1,887,085,385.40	0.00	2,383,062,676.35
7390000 System Required Liabilities A/cs	0.00	1,937,296,988.90	0.00	2,476,674,430.75
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	14,251,399,262.00	0.00	9,657,830,892.00
9910200 Exchequer Provisions	0.00	14,251,399,262.00	0.00	9,657,830,892.00
9910000 Provisions	0.00	14,251,399,262.00	0.00	9,657,830,892.00
9999999 Consolidated Fund	9,577,470,747.40	0.00	4,873,336,969.60	0.00
9999900	9,577,470,747.40	0.00	4,873,336,969.60	0.00
9990000 Opening Balance Reserves	9,577,470,747.40	0.00	4,873,336,969.60	0.00
Total	16,663,235,641.90	16,663,235,641.90	12,341,183,189.05	12,341,183,189.05

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

REC-MIN OF LANDS AND PHYSICAL PLANN

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

Balance as per bank certificate	110,967,421.70
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	119,402,389.50
2. Receipts in Bank Statement not yet recorded in Cash Book	21,661,827.75
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	11,678,854.75
4. Receipts in Cash Book not yet Recorded in Bank Statement	534,262,928.00
Bank Balance as per Cash Book	515,844,987.20

Reconciled by: Signature: Date:

Reviewed by : DPENSI D. Signature: [Signature] Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEV-MINISTRY OF LANDS AND PHYSICAL

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

Balance as per bank certificate	11,154,487.95
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	58,832,722.15
2. Receipts in Bank Statement not yet recorded in Cash Book	168,783,092.95
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	6,599,528.45
4. Receipts in Cash Book not yet Recorded in Bank Statement	119,031,197.25
Bank Balance as per Cash Book	-90,830,601.45

Reconciled by: Signature: Date:

Reviewed by : DEVIDO R. Signature: [Signature] Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 30-JUN-19

DEP-MIN OF LANDS AND PHYSICAL PLANN

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

Balance as per bank certificate	226,742,300.15
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	402,241.40
2. Receipts in Bank Statement not yet recorded in Cash Book	35,039,418.95
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	8,174,836.55
Bank Balance as per Cash Book	199,475,476.35

Reconciled by: Signature: Date:

Reviewed by : DIENDO D. Signature: [Signature] Date:

Approved by: Signature: Date:

**STATEMENT OF RECEIPTS AND PAYMENTS**

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,593,568,370.00	4,703,029,892.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	15,857,539.00	9,414,750.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		4,609,425,909.00	4,712,444,642.00
PAYMENTS			
Compensation of Employees	12	2,100,023,237.70	2,029,350,270.45
Use of goods and Services	13	1,155,923,714.30	1,393,998,343.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	9,999,999.00
Social Security Benefits	17	0.00	16,999,999.20
Acquisition of Assets	18	1,348,739,043.50	1,261,567,447.05
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		4,604,685,995.50	4,711,916,059.60
SURPLUS/DEFICIT		4,739,913.50	528,582.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	1,052,391,153.70	2,366,501,790.05
Cash Balances	22B	1,265,485,360.30	385,182,049.70
Total Cash And Cash Equivalents		2,317,876,514.00	2,751,683,839.75
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	8,734,578.50	4,246,320.10
TOTAL FINANCIAL ASSETS		2,326,611,092.50	2,755,930,159.85
Financial Liabilities			
Accounts Payables - Deposits	24	2,241,511,034.40	2,673,937,547.05
NET FINANCIAL ASSETS		85,100,058.10	81,992,612.80
REPRESENTED BY			
Fund Balance b/fwd	25	81,992,612.80	81,852,123.80
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		4,739,913.50	528,582.40
NET FINANCIAL POSITION		86,732,526.30	82,380,706.20

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	4,593,568,370.00	4,703,029,892.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	2,100,023,237.70	2,029,350,270.45
Use of goods and Services	13	1,155,923,714.30	1,393,998,343.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	9,999,999.00
Social Security Benefits	17	0.00	16,999,999.20
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(436,914,771.05)	401,429,342.40
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	900,706,646.95	1,654,110,621.85
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	15,857,539.00	9,414,750.00
Acquisition of Assets	18	1,348,739,043.50	1,261,567,447.05
Net Cash Flow From Investing Activities	B	(1,332,881,504.50)	(1,252,152,697.05)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	(432,174,857.55)	401,957,924.80
Cash and Cash Equivalent at BEGINNING of The Year		2,751,683,839.75	2,350,114,008.35
Cash and Cash Equivalent at END of The Year	22A+22B	2,317,876,514.00	2,751,683,839.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	4,593,568,370.00	4,703,029,892.00
TOTAL		4,593,568,370.00	4,703,029,892.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 **Proceeds from Sales of Assets**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	15,857,539.00	9,414,750.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		15,857,539.00	9,414,750.00

9 **Reimbursements and Refunds**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

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

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	1,383,424,389.65	1,221,793,815.25
Basic Wages - Temporary Employees	2110200	33,229,050.00	33,397,863.00
Personal Allowances paid as part of Salary	2110300	683,369,798.05	774,158,592.20
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		2,100,023,237.70	2,029,350,270.45

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	44,406,780.35	55,150,737.60
Communication, Supplies and Services	2210200	4,800,309.30	5,062,806.35
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	23,691,612.95	25,996,869.05
Foreign Travel and Subsistence, and other transportation costs	2210400	1,941,398.70	2,086,662.00
Printing , Advertising and Information Supplies and Services	2210500	894,292.00	679,190.00
Rentals of Produced Assets	2210600	593,000.00	1,611,097.00
Training Expenses	2210700	3,078,268.00	5,632,923.85
Hospitality Supplies and Servi	2210800	153,266,949.45	16,820,400.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	452,936,225.40	503,079,469.95
Office and General Supplies and Services	2211100	3,269,138.00	4,059,700.90
Fuel Oil and Lubricants	2211200	11,125,562.10	16,229,814.80
Other Operating Expenses	2211300	436,073,656.45	741,048,981.60
Routine Maintenance - Vehicles	2220100	11,058,159.10	12,953,438.80
Routine Maintenance - Other Assets	2220200	8,788,362.50	3,586,252.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,155,923,714.30	1,393,998,343.90

14 Subsidies

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

15 Transfers to Other Government Units

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

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	9,999,999.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	9,999,999.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	16,999,999.20
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	16,999,999.20

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	10,112,230.00	13,986,582.40
Refurbishment of Buildings	3110300	2,276,758.40	8,980,115.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	11,659,361.60	5,700,000.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	84,346,340.35
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	17,048,206.50	1,435,110.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	873,617.00	130,797,086.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	40,000.00	250,000.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	966,728,870.00	626,072,213.30
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	340,000,000.00	390,000,000.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		1,348,739,043.50	1,261,567,447.05

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	1,008,914,812.85	1,275,582,622.15
Development Bank Accounts	6540000	154,467,806.50	760,017,224.60
Deposit Bank Account	6550000	197,944,147.35	330,901,943.30
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		1,361,326,766.70	2,366,501,790.05

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	1,265,485,360.30	385,182,049.70
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		1,265,485,360.30	385,182,049.70

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	158,517.90	308,747.70
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	3,028,253.40	1,087,353.40
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	5,547,807.20	2,850,219.00
Other Current Assets (System r	6790000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		8,734,578.50	4,246,320.10

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.30
Deposits	7310000	304,214,045.50	197,263,116.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	1,937,296,988.90	2,476,674,430.75
TOTAL		2,241,511,034.40	2,673,937,547.05

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	2,366,501,790.05	1,972,022,382.60
Opening Balance Cash	22B	385,182,049.70	378,091,625.75
Opening Balance Receivables - Imprest and Clearance Accounts	23	4,246,320.10	(18,683,106.35)
Opening Balance - Deposits	24	(2,673,937,547.05)	(2,249,578,778.20)
TOTAL		81,992,612.80	81,852,123.80

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
TOTAL		0.00	0.00



Statement of Budget Execution - Recurrent Expenditure

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
	a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS							
1 Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2 Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3 Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4 Exchequer releases	0.00	0.00	0.00	0.00	2,397,467,930.00	(2,397,467,930.00)	0.00%
5 Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6 Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7 Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8 Proceeds from Sales of Assets	4,500,000.00	0.00	4,500,000.00	9,000,000.00	15,857,539.00	(6,857,539.00)	176.19%
9 Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10 Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11 Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	4,500,000.00	0.00	4,500,000.00	9,000,000.00	2,413,325,469.00	(2,404,325,469.00)	26814.73%
PAYMENTS							
12 Compensation of Employees	1,207,000,000.00	0.00	974,000,000.00	2,181,000,000.00	2,100,023,237.70	80,976,762.30	96.29%
13 Use of goods and Services	131,411,500.00	0.00	353,923,171.00	485,334,671.00	310,086,284.75	175,248,386.25	63.89%
14 Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15 Transfers to Other Government Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16 Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17 Social Security Benefits	4,680,000.00	0.00	4,680,000.00	9,360,000.00	0.00	9,360,000.00	0.00%
18 Acquisition of Assets	2,145,500.00	0.00	32,145,500.00	34,291,000.00	1,372,119.00	32,918,881.00	4.00%
19 Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20 Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21 Other payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	1,345,237,000.00	0.00	1,364,748,671.00	2,709,985,671.00	2,411,481,641.45	298,504,029.55	88.99%



Statment of Budget Execution - Recurrent Expenditure

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution - Development Expenditure

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
1	Tax Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2	Social Security Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3	Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4	Exchequer releases	0.00	0.00	0.00	0.00	2,196,100,440.00	(2,196,100,440.00)	0.00%
5	Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6	Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7	Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8	Proceeds from Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
9	Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10	Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11	Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	0.00	0.00	0.00	0.00	2,196,100,440.00	(2,196,100,440.00)	0.00%
PAYMENTS								
12	Compensation of Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
13	Use of goods and Services	1,770,214,997.00	0.00	(440,830,762.00)	1,329,384,235.00	845,837,429.55	483,546,805.45	63.63%
14	Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15	Transfers to Other Government Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16	Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17	Social Security Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
18	Acquisition of Assets	1,502,000,000.00	73,000,000.00	(141,306,798.00)	1,433,693,202.00	1,347,366,924.50	86,326,277.50	93.98%
19	Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20	Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21	Other payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	3,272,214,997.00	73,000,000.00	(582,137,560.00)	2,763,077,437.00	2,193,204,354.05	569,873,082.95	79.38%



Statement of Budget Execution - Development Expenditure

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statment of Budget Execution
Entity: 1412-Ministry of Lands and Physical Planning
Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
1 Tax Receipts		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
2 Social Security Contribution		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
3 Proceeds from Domestic and Foreign Grants		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
4 Exchequer releases		0.00	0.00	0.00	0.00	4,593,568,370.00	(4,593,568,370.00)	0.00%
5 Transfers from Other Government Entities		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6 Proceeds from Domestic Borrowings		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
7 Proceeds from Foreign Borrowings		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
8 Proceeds from Sales of Assets		4,500,000.00	0.00	4,500,000.00	9,000,000.00	15,857,539.00	(6,857,539.00)	176.19%
9 Reimbursements and Refunds		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10 Returns of Equity Holdings		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11 Other Receipts		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,500,000.00	0.00	4,500,000.00	9,000,000.00	4,609,425,909.00	(4,600,425,909.00)	51215.84%
PAYMENTS								
12 Compensation of Employees		1,207,000,000.00	0.00	974,000,000.00	2,181,000,000.00	2,100,023,237.70	80,976,762.30	96.29%
13 Use of goods and Services		1,901,626,497.00	0.00	(86,907,591.00)	1,814,718,906.00	1,155,923,714.30	658,795,191.70	63.70%
14 Subsidies		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
15 Transfers to Other Government Units		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
16 Other Grants and Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
17 Social Security Benefits		4,680,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
18 Acquisition of Assets		4,680,000.00	0.00	4,680,000.00	9,360,000.00	0.00	9,360,000.00	0.00%
19 Finance Costs, including Loan Interest		1,504,145,500.00	73,000,000.00	(109,161,298.00)	1,467,984,202.00	1,348,739,043.50	119,245,158.50	91.88%
20 Repayment of Principal on Domestic and Foreign Borrowing		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
21 Other payments		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,617,451,997.00	73,000,000.00	782,611,111.00	5,473,063,108.00	4,604,685,995.50	868,377,112.50	84.13%



Statement of Budget Execution

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**Budget Execution by Programme and Economic Classification**

Entity: 1112-Ministry of Lands and Physical Planning

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0101000000		Land Policy and Planning	5,546,063,108.00	4,604,635,995.50	941,377,112.50
	2110000	Wages and Salary Contributions	2,181,000,000.00	2,100,023,237.70	80,976,762.30
	2210000	Goods and Services	1,760,122,350.00	1,209,052,521.60	551,069,828.40
	2220000	Routine Maintenance	54,596,556.00	19,846,521.60	34,750,034.40
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2710000	Social Security Benefits	9,360,000.00	0.00	9,360,000.00
	3110000	Acquisition of Fixed Capital Assets	1,200,984,202.00	935,763,714.60	265,220,487.40
	3130000	Acquisition of Land and Intangible Assets	340,000,000.00	340,000,000.00	0.00
		Grand Total	5,546,063,108.00	4,604,635,995.50	941,377,112.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1112-Ministry of Lands and Physical Planning

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1111000100		Head Quarters administrative Services	0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000100			466,980,357.00	358,655,082.50	108,325,274.50
	0101000000	Land Policy and Planning	466,980,357.00	358,655,082.50	108,325,274.50
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1112000200			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000300			4,591,700.00	4,119,535.80	472,164.20
	0101000000	Land Policy and Planning	4,591,700.00	4,119,535.80	472,164.20
1112000400			498,942,030.00	522,190,573.85	(23,248,543.85)
	0101000000	Land Policy and Planning	498,942,030.00	522,190,573.85	(23,248,543.85)
1112000500			554,730,166.00	601,454,669.45	(46,724,503.45)
	0101000000	Land Policy and Planning	554,730,166.00	601,454,669.45	(46,724,503.45)
1112000600			213,830,057.00	159,781,725.30	54,048,331.70
	0101000000	Land Policy and Planning	213,830,057.00	159,781,725.30	54,048,331.70
1112000700			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000800			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000900			146,371,821.00	119,222,278.95	27,149,542.05
	0101000000	Land Policy and Planning	146,371,821.00	119,222,278.95	27,149,542.05
1112001000			750,134,290.00	585,350,231.60	164,784,058.40
	0101000000	Land Policy and Planning	750,134,290.00	585,350,231.60	164,784,058.40
1112001100			74,405,250.00	61,017,644.00	13,387,606.00
	0101000000	Land Policy and Planning	74,405,250.00	61,017,644.00	13,387,606.00
1112100100			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112100200			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112100300			1,281,454,340.00	1,040,074,186.95	241,380,153.05
	0101000000	Land Policy and Planning	1,281,454,340.00	1,040,074,186.95	241,380,153.05
1112100400			64,000,000.00	10,112,230.00	53,887,770.00
	0101000000	Land Policy and Planning	64,000,000.00	10,112,230.00	53,887,770.00
1112100500			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112100600			563,000,000.00	405,346,826.25	157,653,173.75
	0101000000	Land Policy and Planning	563,000,000.00	405,346,826.25	157,653,173.75
1112100700			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112100800			181,176,085.00	102,389,311.20	78,786,773.80
	0101000000	Land Policy and Planning	181,176,085.00	102,389,311.20	78,786,773.80
1112100900			28,000,000.00	13,936,120.00	14,063,880.00
	0101000000	Land Policy and Planning	28,000,000.00	13,936,120.00	14,063,880.00
1112101000			112,211,192.00	90,463,140.00	21,748,052.00
	0101000000	Land Policy and Planning	112,211,192.00	90,463,140.00	21,748,052.00
1112101100			391,000,000.00	368,991,154.30	22,008,845.70
	0101000000	Land Policy and Planning	391,000,000.00	368,991,154.30	22,008,845.70
1112101200		National Land Value Index	72,982,010.00	72,249,840.00	732,170.00
	0101000000	Land Policy and Planning	72,982,010.00	72,249,840.00	732,170.00
1112101300		Geo Referencing of Land Parcels	97,253,810.00	67,419,227.00	29,834,583.00
	0101000000	Land Policy and Planning	97,253,810.00	67,419,227.00	29,834,583.00
1112101400		Development of Hydrographic Database	45,000,000.00	21,912,218.35	23,087,781.65
	0101000000	Land Policy and Planning	45,000,000.00	21,912,218.35	23,087,781.65
		Grand Total	5,546,063,108.00	4,604,685,995.50	941,377,112.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

**Budget Execution By Programmes and Sub-Programmes**

Entity: 1112-Ministry of Lands and Physical Planning

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0101000000		Land Policy and Planning	5,546,063,108.00	4,604,685,995.50	941,377,112.50
	0101010000	Development Planning and Land Reforms	2,334,333,066.00	1,823,789,042.70	510,544,023.30
	0101020000	Land Information Management	961,521,550.00	728,729,945.60	232,791,604.40
	0101030000	Land Survey	1,119,990,118.00	966,893,271.30	153,096,846.70
	0101040000	Land Use	240,276,344.00	194,092,007.75	46,184,336.25
	0101050000	Land Settlement	889,942,030.00	891,181,728.15	(1,239,698.15)
		Grand Total	5,546,063,108.00	4,604,685,995.50	941,377,112.50

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

ANNEX 7 OTHER SUPPORTING DOCUMENTS

- a. Certificate of Bank Balance
- b. Board of Survey
 - i. Recurrent 2018/2019
 - ii. Development 2018/2019
 - iii. Deposit 2018/2019
- c. Bank Reconciliation Manual
 - i. Recurrent 2018/2019
 - ii. Development 2018/2019
 - iii. Deposit 2018/2019

BANKI
KUUYA
KENYA



CENTRAL
BANK OF
KENYA

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

July 22, 2019

CERTIFICATE OF BALANCES

Customer: 131176 - MINISTRY OF LANDS AND PHYSICAL PLANNING

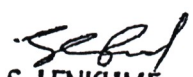
Balance Date: 30 JUNE 2019

Account No	Account Name	Balance
1000302798	REC-MIN OF LANDS AND PHYSICAL PLANN	110,967,421.70
1000302817	DEV-MIN OF LANDS AND PHYSICAL PLANN	11,154,487.95
1000302828	DEP-MIN OF LANDS AND PHYSICAL PLANN	226,742,300.15
1000302844	CBK165-MIN OF LANDS AND PHYS PLAN	0.00
1000323922	MIN OF LANDS PHYSICAL PLAN. REV COL	0.00

Balance Date: 15 JULY 2019

Account No	Account Name	Balance
1000302798	REC-MIN OF LANDS AND PHYSICAL PLANN	386.55
1000302817	DEV-MIN OF LANDS AND PHYSICAL PLANN	642.50
1000302828	DEP-MIN OF LANDS AND PHYSICAL PLANN	304,214,045.50
1000302844	CBK165-MIN OF LANDS AND PHYS PLAN	0.00
1000323922	MIN OF LANDS PHYSICAL PLAN. REV COL	0.00


J. W. NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES


P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES

REPUBLIC OF KENYA

Date 02/07/2019

Report of the Board of Survey on the Cash and Bank Balances RECURRENT
as at the close of business on 30/6/2019.....

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

MR. ARNFRED A. OMBIMA - CHAIRMAN

JOSEPHINE CHEGE - SECRETARY.....

NICKY OMONDI - MEMBER

assembled at the office of CASH OFFICE ARDHI HOUSE 10TH FLOOR WING 'B' at 10.00 AM
.....(time) on the 02/07/2019.....

and the following cash was produced :-

Notes Sh. 79,700.00

Silver Sh. 37.45

Copper Sh. NIL

Cheques (as per details on reverse) Sh. 62,309.80

*Returned Salary for Isaac S. Kanoyia
cheque no. 489955 dated 1/7/2019*

142,047.25

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

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

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

The Cash Book reflected the following balances as at the close of business on the 29/6/19

Cash on hand Sh. 142,027.25

Bank Balance Sh. 386.35

142,433.60

The Bank Certificate of Balance showed a sum of Sh. 110,967,421.70

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

standing to the credit of the account on 30TH JUNE 2019

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

Chairman.....

Secretary.....

Member.....

Date.....02/7/19.....

REPUBLIC OF KENYA

Date 30/6/18

Report of the Board of Survey on the Cash and Bank Balances DEVELOPMENT
CASHBOOK as at the close of business on 30/06/2019

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

MR. ARNFRED A. OMBIMA - CHAIRMAN

JOSEPHINE CHEGE - SECRETARY.....

NICKY OMONDI - MEMBER

assembled at the office of CASH OFFICE ARDHI HOUSE 10TH FLOOR WING 'B' at 10.00AM.
 (time) on the 2nd JULY 2019

and the following cash was produced :-

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

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

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

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

The Cash Book reflected the following balances as at the close of business on the 2nd JULY 2019

Cash on hand	..	..	..	..	..	Sh. <u>NIL</u>
Bank Balance	..	..	..	..	..	Sh. <u>642.50</u>
						<u>642.50</u>

The Bank Certificate of Balance showed a sum of Sh. 11,154,487.95

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

standing to the credit of the account on 30TH JUNE 2019

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

Chairman.....

Secretary.....

Member.....

Date...02/07/18.....

REPUBLIC OF KENYA

Date 02/07/2019

Report of the Board of Survey on the Cash and Bank Balances DEPOSIT
as at the close of business on 30/6/2019.....

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

MR. ARNFRED A. OMBIMA - CHAIRMAN

JOSEPHINE CHEGE - SECRETARY.....

NICKY OMONDI - MEMBER

assembled at the office of CASH OFFICE ARDHI HOUSE 10TH FLOOR WING 'B' at 10.00 AM
.....(time) on the 02/07/2019.....,

and the following cash was produced :-

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

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

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

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

The Cash Book reflected the following balances as at the close of business on the 29/6/18

Cash on hand	..	..	..	..	..	Sh. <u>NIL</u>
Bank Balance	..	..	..	..	..	Sh. <u>304,201,445.45</u>
						<u>304,201,445.45</u>

The Bank Certificate of Balance showed a sum of Sh. 226,742,300.15

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

standing to the credit of the account on 30TH JUNE 2019

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

Chairman.....

Secretary.....

Member.....

Date.....02/7/19.....

REPUBLIC OF KENYA
MINISTRY OF LANDS AND PHYSICAL PLANNING
RECURRENT 1112
RECONCILIATION STATEMENT AS AT 30TH JUNE 2019

F.O. 30

		KSH.	CTS	KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT					386.55
Less 1&2					
1	Payment in cashbook not in bank.		-		
2	Receipts in bank not in Cashbook		-		
	<i>Sub-total</i>		-		-
Add: 3 & 4					
3	Payment in Bank not in Cashbook				
4	Receipts in Cashbook not in bank		-		
	<i>Sub-total</i>		-		-
BANK BALANCE AS PER CASHBOOK					386.55

"I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct".

Signature *[Signature]*

Designation CIA Date 14.07.2019

F.O. 30

BANK RECONCILIATION REPORT AS AT 30TH JUNE 30TH 2019

"I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct".

Designation CL A

Date _____

REPUBLIC OF KENYA
MINISTRY OF LANDS AND PHYSICAL PLANNING
DEPOSIT 1112
BANK RECONCILIATION REPORT AS AT 30TH JUNE 2019

F.O. 30

		KSH.	CTS	KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT					
Less :					304,214,045.50
1	Payment in cashbook not in bank.		-		
2	Receipts in bank not in Cashbook		-		
	Sub-total		-		-
Add :					
3	Payment in Bank not in Cashbook		-		
4	Receipts in Cashbook not in bank		-		
	Sub-total		-		-
BANK BALANCE AS PER CASHBOOK					304,214,045.50

"I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct".

Signature

Designation

Date

19.07.19