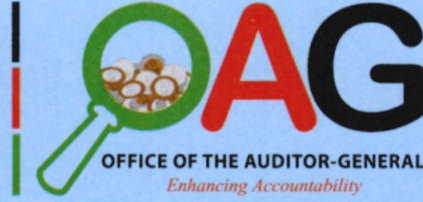
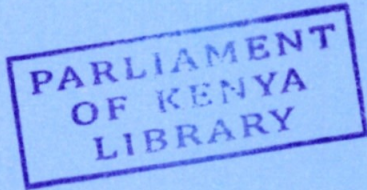


REPUBLIC OF KENYA



REPORT




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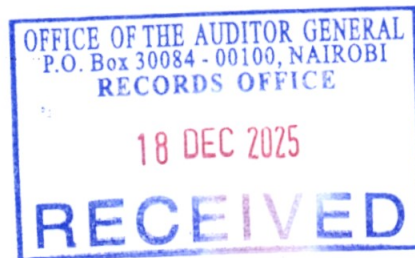
THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR LANDS AND
PHYSICAL PLANNING**

**FOR THE YEAR ENDED
30 JUNE, 2025**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	12 MAR 2026
	DAY: THUR
TABLED BY:	Dep. Leader of the Majority Party HON. OWEN BAA MP
CLERK AT THE TABLE:	MERCY MUNO



**MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND
URBAN DEVELOPMENT
STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

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

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended June 30, 2025

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1. Acronyms and Definition of Key Terms

A: Acronyms and Abbreviations

<i>CS</i>	<i>Cabinet Secretary</i>
<i>PS</i>	<i>Principal Secretary</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>MDA</i>	<i>Ministry/Department/Agency</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PPE</i>	<i>Property Plant & Equipment</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>
<i>SC</i>	<i>State Corporations</i>
<i>SDLPP</i>	<i>State Department for Lands and Physical Planning</i>
<i>TNT</i>	<i>The National Treasury</i>
<i>WB</i>	<i>World Bank</i>

B: Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation.

2. Key State Department Information and Management

(a) Background information

The State Department for Lands and Physical Planning (SDLPP) was established under the Executive Order No. 1 of 2022 (Revised 2025) on the organization of the Government of the Republic of Kenya, in accordance with the Constitution of Kenya, 2010 and relevant provisions of the Land Act, 2012 and other enabling legislation. The State Department is domiciled in Kenya with its headquarter at Ardhi House, Nairobi. It has branches and offices across all 47 counties except Mandera and Wajir counties.

(b) Mandate

The State Department for Lands and Physical Planning vide Executive Order No.1 of June, 2025 is mandated to: National Lands Policy and Management, Physical Planning for Land Use, Land Transactions, Survey and Mapping, Land Adjudication, Land Registration, National Spatial Infrastructure, Land And Property Valuation Services Administration, Land Information Systems, Maintenance of a Public Land Bank, Administration of Public Land as designated by the Constitution, Land Settlement Policy and Management, Land Settlement Matters and Rural Settlement Planning.

Vision

‘Secure land tenure for sustainable development’

Mission

‘To facilitate national socio-economic development through efficient land administration and management.’

Core Values

In its endeavor to execute its mandate, the State Department is guided by the following core values/ principles:

- **Professionalism:** maintains high standards while discharging duties by abiding to professional considerations on the methods, standards and procedures regarding work.
- **Respect for diversity:** recognizes the inherent worth and dignity of individuals as well as treats them with courtesy, considerations and fairness.

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- **Team work:** dedicated to work in a collaborative and cooperative manner with internal and external stakeholders in order to achieve desired results.
- **Customer responsiveness:** committed to uphold customer driven and customer focused service delivery.
- **Integrity:** upholds strong moral principles and honesty in executing its mandate.
- **Transparency and Accountability:** practises openness and clarity in accessing information about its services and is accountable to the public for all decisions and actions.
- **Inclusiveness and Equity:** committed to consultative and participatory development processes to ensure inclusiveness and equity in its service delivery.
- **Good governance:** The Ministry has prudent management of institutions and resources.

(c) Key Management

The State Department's day-to-day management is under the following key organs, Directorate and units:

- Cabinet Secretary
- Principal Secretary/Accounting Officer
- Directorate of Land Registration
- Directorate of Land Adjudication and settlement
- Directorate of Survey and Mapping
- Directorate of Land Administration
- Directorate of Physical Planning
- Directorate of Land Valuation
- Directorate of National Land Information Management System
- General Administration

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(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name	Date of Appointment
1	Accounting Officer	Hon. Generali Nixon Korir, CBS	03/07/2024
2	Secretary Administration	M.A. Maalim MBS, ndc(K)	03/07/2024
3	Land Secretary	Sarah Maina	03/07/2024
4.	Director of Physical Planning	Dr. Peris Mang'iira	03/07/2024
5.	Director of Surveys	Weldon Maritim	03/07/2024
6.	Director of Land Adjudication & Settlement	Kennedy Njenga	03/07/2024
7.	Director Valuation	Herbert Were	03/07/2024
8.	Director Land Administration	Gordon Ochieng	03/07/2024
9.	Director of HRM&D	Janerose Karanja	03/07/2024
10.	Senior Dep. Accountant General	CPA Agnes W. Waweru	03/07/2024
11.	Senior Chief Finance Officer	CPA Anthony Masinde	03/07/2024
12.	Deputy Director SCMS	Tom Ogora	03/07/2024

(Where there have been changes in management, the MDA to indicate so and the period for which the officer served)

(e) Fiduciary Oversight Arrangements

Audit committee activities

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

The audit committee derives its mandate from: The PFM Act 2012, Section 73(5), The PFM Regulations 2015, Section 174(1) and Gazette Notice No. 2691 of 15th April 2016.

Roles:

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

- Evaluating whether processes are in place to address key roles and responsibilities in relation to risk management.
- Evaluating the adequacy of the control environment and provide reasonable assurance that the systems of internal control are of high standard and functioning as intended.
- Performing an independent review of the financial statements to ensure the integrity and transparency of the financial reporting process.
- Monitoring the effectiveness of the State Department’s performance information and compliance with the performance management framework and performance reporting requirements.
- Evaluating the quality of internal control function, particularly in the area of planning, monitoring and reporting.
- Engage with external audit and assessing the adequacy of management response to issues identified by audit.
- Review the effectiveness of the Ministry monitors compliance with relevant legislative and regulatory requirement and promotes a culture committed to lawful and ethical behaviors.

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Ministerial Audit Committee attendance for the year ended 30th June, 2025						
S/No	Name	16.09.2024	17.02.2025	12.06.2025	19.06.2025	Total Attendance
1.	Elizabeth Kiano	✓	✓	✓	✓	4
2.	Dr. Fredrick Lagat	✓	✓	✓	✓	4
3.	Lucy Kabaya	✓	✓	✓	✓	4
4.	Jacob Khisa	✓	✓	✓	✓	4
5.	Joseph Welimo	✓	✓	x	x	2
6.	CPA James N. Njenga	✓	✓	✓	✓	4

i. Public Finance Management Committee

Roles:

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

- To provide recommendations on the budgets and budget implementation.
- To make recommendations on the management of recurrent expenditure.
- To develop a framework for prudent financial management.
- To promote adherence to the principles of fiscal responsibility throughout the PFM structures and processes.
- To advice on adoption and usage of ICT systems for prudent financial management.

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PUBLIC FINANCE MANAGEMENT COMMITTEE MEETINGS FOR THE FINANCIAL YEAR 2024/2025

SNO	NAME	DESIGNATION	DATE			
			10/7/24	18/9/24	8/1/25	23/4/25
1.	Maalim Mohamed	Secretary Administration	✓	✓	✓	✓
2.	Sarah Maina	Secretary Lands		✓	✓	✓
3.	David Nyandoro	Chief Land Registrar	✓	✓	✓	✓
4.	Gordon Ochieng	Director Land Administration		✓	✓	✓
5.	Dr. Perios Mangi'ra	Director Physical Planning	✓	✓	✓	✓
6.	Kennedy Njenga	Director Land adju & Settlement	✓	✓	✓	✓
7.	Maritim Weldon	Director Survey of Kenya		✓	✓	✓
8.	Jesse Waithaka	Director KISM	✓	✓	✓	
9.	Herbert Were	Director Land Valuation	✓	✓	✓	✓
10.	Monica Abon'go	Director NLIMS			✓	✓
11.	Cyrus Mbogo	Director Macro Planning		✓	✓	✓
12.	Janerose Karanja	Director Human RM&D		✓	✓	✓
13.	Leonard Maritimi	Director ICT	✓	✓	✓	✓
14.	Agnes Waweru	Sen Deputy Accountant Gen	✓	✓	✓	✓
15.	Anthony Masinde	Senior Chief Finance Officer		✓	✓	✓
16.	James N. Njenga	Deputy Internal Auditor	✓	✓	✓	✓
17.	Tom Ogora	Senior Deputy Director SCMS	✓	✓	✓	✓
18.	Mwangi S.M	Deputy Director KISM	✓	✓	✓	✓
19.	Peter Kathua	Deputy Director Survey of Kenya	✓			
20.	Moses S. Orone	Deputy Accountant General				✓
21.	Evans Chalanga	Asst. Director HRM&D	✓			
22.	Esther Kimani	Chief Finance Officer				✓
23.	Jackline Kipkato	Principal Finance Officer	✓			
24.	Galdys Kinya	Head Records Unit	✓			
25.	Cynthia Oyugi	Principal Accountant (Secretariat)				✓
26.	Caxton Manzi	Economist (Secretariat)	✓			✓

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ii. Senior Management Committee

S/NO	NAME	DESIGNATION	27/2/24	29/2/24	11/03/25	14/3/25	18/3/25	27/3/25	3/9/24	4/9/24	6/9/24	09/9/24	2/1/25	8/3/25	24/6/25
1.	Hon. Generali Nixon Korir, CBS	Principal Secretary	×	√	√	×	×	×	×	×	×	√	√	√	×
2.	M.A. Maalim MBS, ndc (K)	Secretary Administration	√	√	√	√	√	√	√	√	√	√	√	√	√
3.	Sarah Maina	Secretary Lands	×	√	√	×	√	√	×	√	√	√	×	√	√
4.	Rueben Chege	Ag. National Director of Physical Planning	√	√	√	√	√	√	√	√	√	√	√	√	√
5.	Gordon Ochieng	Director Land Administration	√	√	√	√	√	√	√	√	√	√	√	√	√
6.	David Nyandoro	Chief Land Registrar	√	√	×	√	√	√	√	√	√	√	√	√	√
7.	Weldon Maritim	Director Survey	√	√	√	√	√	√	√	√	√	√	√	√	√
8.	Kennedy Njenga	Director Land Adjudication and Settlement	√	√	√	√	√	√	√	√	√	√	√	√	√
9.	Herbert Were	Director Land Valuation	√	√	√	√	√	√	√	√	√	√	√	√	√
10.	Leonard Martim	Director ICT	√	√	√	×	×	√	√	√	√	√	√	√	√
11.	Cyrus Mbogo	Director Planning	√	√	√	√	√	√	√	√	√	√	√	√	√
12.	Jesse Waithaka	Director KISM	√	√	√	√	√	×	×	×	√	√	√	√	√
13.	Janerose Karanja	Director HRM and D	√	√	√	√	√	√	√	√	√	√	√	√	√
14.	Tom Abuta	Head, Legal	√	√	√	√	√	√	√	√	√	√	√	√	√
15.	Agnes Waweru	Head, Accounting Unit	√	√	√	√	√	√	√	√	√	√	√	√	√
16.	James Njenga	Head, Internal Audit	√	√	√	√	√	√	√	√	√	√	√	√	√
17.	Anthony Masinde	Head, Finance	√	√	√	√	√	√	√	√	√	√	√	√	√

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iii. Budget Implementation Committee activities

Roles:

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

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

S/No	NAME	30/8/24	3/4/2025
1	Hon. Nixon Korir, CBS	✓	✓
2	Sarah Maina	✓	✓
3	Mohammed Maalim	✓	✓
4	Gordon Ochieng		
5	David Nyandoro		✓
6	Herbert Were		✓
7	Weldon Maritim		✓
8	Jesse Waithaka		✓
9	Kennedy Njenga		✓
10	Janerose Karanja		✓
11	Tom Abuta		✓
12	Cyrus Mbogo	✓	✓
13	Peris Mang'ira	✓	✓
14	Leonard Maritim	✓	
15	Tom Ogora	✓	✓
16	James Njenga	✓	✓
17	Antony Masinde	✓	✓
18	Jibril Adan		✓
19	Monica Obong'o		✓
20	Agnes Waweru		✓

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iv. Parliamentary Committee Activities

Roles:

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

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

S/NO	Name	25/7/24	22/8/24	23/1/25	3/3/25	17/4/25	10/6/25	Total Attendance
1	Stephen Ngugi	✓	✗	✗	✓	✓	✗	8
2	Mwangangi Wambua	✓	✓	✓	✗	✓	✓	9
3	Hilton Kamau	✓	✓	✓	✗	✓	✓	10
4	Harrison Matevwa	✓	✓	✓	✓	✗	✓	11
5	Emma Ongudi	✗	✗	✗	✓	✗	✓	7
6	Thomas Ngunjiri	✓	✓	✓	✗	✓	✓	9
7	Michael Kahare	✓	✓	✓	✓	✓	✓	8
8	Mbuti Masila	✓	✗	✗	✗	✓	✗	6
9	Caroline Nkirote	✓	✓	✓	✗	✗	✓	9
10	Nancy Mwangi	✓	✓	✗	✓	✓	✗	9
11	Joan Watetu	✗	✗	✗	✗	✓	✓	8
12	Rael Misoi	✓	✓	✓	✗	✗	✓	10
13	Sharon Bahati	✗	✗	✓	✗	✓	✓	8
14	Evans Maganga	✗	✗	✗	✓	✗	✓	7

(f) SDLPP Headquarters

P.O. Box 30450-00100
Ardhi House Building
1st Ngong Avenue, Off Ngong Road
Nairobi, Kenya

(g) SDLPP Contacts

Telephone: (254) 202718050
E-mail: info@ardhi.go.ke
Website: www.lands.go.ke

(h) SDLPP Bankers

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

(i) Independent Auditors

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

(j) Principal Legal Adviser

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

3. Profile of Cabinet Secretary



Hon. Alice M. Wahome, E.G.H., Cabinet Secretary for Lands, Public Works, Housing and Urban Development was sworn in on 8th September 2024. She is a veteran politician who previously served as the Member of Parliament for Kandara Constituency between 2013 and 2022. Alice Wahome was appointed by President Dr. William Samoei Ruto as the Cabinet Secretary for Water, Sanitation, and Irrigation. She was later moved to the ministry of Lands, Public Works, and Urban Development through a cabinet reshuffle.

Hon. Alice Wahome was elected to represent the Kandara Constituency as a Member of Parliament under a Jubilee Party ticket. In the 2017 Kenyan general elections she reclaimed her seat under the ruling party and won a third term as Member of Parliament in the 2022 August elections on a UDA ticket.

Hon. Wahome is a lawyer and a politician with many years of experience in Kenyan politics. In 1988 she worked at the Attorney General's chambers as a State Counsel, and in 1989 she worked as a legal practitioner at A. M. Wahome and Company Advocates.

She actively promoted gender affirmative action from 1999 to 2001 while serving as vice-chairperson of the FIDA council.



4. Profiles of Accounting Officer and Key Management.



Hon. Generali Nixon Korir, CBS., Principal Secretary, State Department for Lands and Physical Planning. Before his current appointment, he was the Member of Parliament for Langata Constituency from 2017-2022.

He also served as the Secretary Youth Affairs, Office of the President between 2014 and 2017. His role included oversight of youth related functions and formulation and implementation of the Kenya National Volunteer programme. Under his leadership as Chair of the Kenya Graduate Volunteer Programme, where he achieved three set key objectives that is promoting national cohesion, creating job opportunities for 30,000 unemployed youths and improving learning in public primary schools.

Hon. Korir served as the Executive Assistant of the then Eldoret North Member of Parliament, Hon. William S. Ruto (now President of Kenya) between 2011 and 2012.

In 2007 while an undergraduate student at the University of Nairobi, he served as congressman and in 2008 he became the School of Law President. He was a vibrant Secretary General of the Students' Organization of Nairobi University (SONU).







He Holds a Bachelor's degree in Law from the University of Nairobi.

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Key Management

	Key Academic/Professional qualifications, designation and area of responsibility
	<p>Mohammed A. Maalim is Secretary Administration since February 2023. He is an astute public administrator with now 30 years of tremendous growth in the realm of public service.</p> <p>The three decades saw him serve as a springboard to powerful and effective advocacy in various capacities in the Government of Kenya.</p> <p>Mr. Maalim holds a Master of Arts Degree in International Studies from the University of Nairobi, and a Bachelor of Arts Degree from the same institution. He equally bags a National Defence Course from the prestigious National Defence College, Karen. ndc (K), Senior Mission leader Course from International Peace Support Training Centre, Karen</p>
	<p>Sarah Chelimo Maina is the Secretary Lands. She holds a Bachelor of Laws (LL.B) and a Master of Laws (LL.M) from the University of Nairobi (UON), as well as a Postgraduate Diploma from the Kenya School of Law. She is an Advocate of the High Court of Kenya with 18 years of experience in land administration and management.</p> <p>She also served as the Deputy Chief Land Registrar and was responsible for coordinating the digitization of land records under the Office of the Land Secretary.</p>
	<p>Mr. Nyandoro David Nyambaso is the Chief Land Registrar and head of land registration department.</p> <p>Mr. Nyandoro is an advocate of the High Court of Kenya and a member of the Law Society of Kenya (LSK). He holds a Law Degree from Maharshi Dayanand University and a Bachelor's degree of Arts (Economics) Kurukshetra University (India).</p> <p>He joined the Ministry of Lands, Public Works, Housing and Urban Development in 2006 and has served in various capacities within the Department.</p>
	<p>Mr. Kennedy Githunguri Njenga is the Director of Land Adjudication and Settlement, with over 30 years of experience in the field of land administration, arbitration through adjudication and settlement.</p> <p>He holds a Bachelor of Arts Degree from the University of Nairobi (UON) and is a member of Institution of Surveyors of Kenya (ISK) LAMS chapter. He began his career as a Land Adjudication Officer II in 1991 and has steadily risen through the ranks. Before his appointment as Director, Mr. Njenga served as the County Land Management Coordinator in Kwale County.</p>
	<p>Mr. Weldon Maritim is the Director of Surveys, a position he has held since 2023. His extensive expertise and academic background make him a key leader in the field of surveying in Kenya.</p> <p>He holds an MSc in Geographic Information Systems (GIS) from the University of Nairobi (2014-2016) and has a degree in Land Surveying at the same institution.</p> <p>His experience in the field is extensive, with notable roles such as Assistant Director in charge of the Cadastral Division from 2017 to 2020.</p>

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	<p>Monica Obongo is the Director of the National Land Information Management Systems (NLIMS). Before her current appointment, she worked in the Directorate of Land Valuation.</p> <p>Monica holds a Bachelor's degree in Land Economics and a Master's degree in Valuation and Property Management from the University of Nairobi (UON).</p> <p>She was instrumental in the establishment of the 24/7 Ardhisasa Customer Care unit, which handles inquiries and challenges encountered by both internal and external users of the NLIMS system.</p>
	<p>Mr. Gordon Ochieng has been the Director of Land Administration since August 2021.</p> <p>He holds a Bachelor of Arts Degree from Punjab University, India. Prior to his appointment, he was Senior Deputy Director, Land Administration. He has also served in various positions, having risen from the rank of Land Officer III when he joined in 1989. He is a member of the Institution of Surveyors of Kenya (ISK)</p>
	<p>Herbert Were is the Director of Land Valuation.</p> <p>He holds a Bachelor of Arts in Land Economics from the University of Nairobi and a postgraduate Diploma in Valuation and Estate Management from the Institution of Surveyors of Kenya (ISK).</p> <p>He is the head of the Valuation function.</p> <p>He is a full member of ISK, registered member of the Valuers Registration Board and a licensed practising valuer.</p>
	<p>Dr. Peris Mang'ira, PhD, H.S.C. is the National Director for Physical Planning and Chairperson, Physical Planners' Registration Board.</p> <p>She holds a Doctor of Philosophy Degree (Planning), University of Nairobi, Master's Degree in Urban and Regional Planning, University of Nairobi, Bachelor of Arts (Hons), University of Nairobi.</p> <p>She rose through the ranks to Senior Deputy Director of Physical Planning from Deputy Director of Physical Planning, Senior Assistant Director of Physical Planning, Assistant Director of Physical Planning, Senior Physical Planning Officer, District Physical Planning Officer and Physical Planning Officer I & II. (1992-2023)</p>
	<p>Leonard Maritim is the Director ICT. Mr. Maritim is an accomplished ICT professional with a career spanning more than 18 years.</p> <p>He holds a Master's degree in data communications from KCA University and a Bachelor's degree in Computer Science.</p> <p>He has honed his expertise in the public sector having worked at The Ministry of Energy, Office of Director of Public Prosecution, The National Treasury, State Department for Broadcasting and Telecommunications among others and has worked for The Government of South Sudan on secondment under IGAD program.</p>
	<p>Cyrus Mbogo is the Director Central Planning and Project Monitoring Unit (CPPMU) in the State Department for Lands and Physical Planning.</p> <p>He holds a Master of Arts Degree in Project Planning and management from the University of Nairobi and a Bachelor's degree in Economics and Statistic from Kenyatta University.</p>

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
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	<p>Jesse W. Waithaka is the Director of Kenya Institute of Surveying and Mapping (KISM) since 2022 He holds Master of Science in Geophysics, Kenyatta University Bachelor of Education (Science) – Kenyatta University Higher Diploma in Human Resource Management – Technical University of Mombasa (TUM). He has been acting Director KISM between 2016 and 2021</p>
	<p>Janerose Karanja is the Director, Human Resource Management and Development since January, 2022. She holds Masters of Business Administration (HRM), Kenyatta University. Bachelor in Beds (Arts), University of Nairobi. She has been Director, Human Resource Management and Development (D/HRM&D) since October, 2017 in various government ministries.</p>
	<p>CPA Agnes W. Waweru is a Senior Deputy Accountant General. She is the Head of Accounting Unit. She holds a Master of Arts Degree in Business Administration (MBA) (Finance) JKUAT, Bachelor of Commerce (Accounts) – KCA University. She is a Certified Public Accountant [CPA(K)] and a member of the Institute of Certified Public Accountants (ICPAK) and in good standing.</p>
	<p>CPA Antony Barasa Masinde is a Senior Chief Finance Officer. He is the Head of finance division. He holds a Master of Arts Degree in Business Administration (MBA) in Strategic Management from the University of Nairobi and a Bachelor's degree of Commerce (Hons) in Accounting from the University of Nairobi. He is a Certified Public Accountant [CPA(K)] and a member of the Institute of Certified Public Accountants (ICPAK) and in good standing.</p>
	<p>Tom Ogora is a Senior Deputy Director Supplies Chain Management. He is the Head of Supply Chain Management unit. Mr. Ogora holds a Master's degree in Strategic Management, and a Bachelor's degree in Accounting and Finance, both from Kenya Methodist University. He is also professionally certified by the Chartered Institute of Purchasing and Supply (CIPS) and is a licensed practitioner in good standing with the Kenya Institute of Supplies Management (KISM). Tom has developed deep expertise in procurement policy, supplier management, tender evaluation, contract negotiations, risk mitigation, and e-government procurement strategies.</p>
	<p>James Njenga is a Senior Deputy Internal Auditor General. He is the Head of Internal Audit. He holds Bachelor of Commerce (Accounts). He is a Certified Public Accountant [CPA(K)] and a member of the Institute of Certified Public Accountants (ICPAK) and in good standing.</p>

5. Statement by the Cabinet Secretary



The State Department for Lands and Physical Planning plays a critical role in the country's socio-economic development plan. Land is one of the key enablers in the attainment of the objectives of Bottom-up Economic Transformation Agenda (BETA), Fourth Medium Term Plan (MTP IV), Vision 2030, and Sustainable Development Goal (SDG) as well as overall economic growth and development in Kenya. It plays a key role in accelerating economic growth through efficient land administration, equitable access, secure tenure and sustainable management of the land resource.

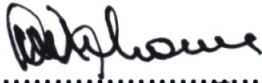
During the financial period, the Government through the State Department for Lands and Physical Planning implemented several strategic policy and administrative interventions to address the issues of land ownership and use. The State Department prioritized digitalization of land records and processes, issuance of titles to landowners, reduction of procedures and timelines in delivery of services with a view to facilitate ease of doing business, settlement of landless, development of land value index and decentralization of land administration and management as well as legal and institutional reforms. This contributed to resolution of long-standing land ownerships disputed and uncertainties that have locked out land owners and businesses from accessing credit facilities. The construction and operationalization of new registries facilitated decentralization of land administrative services.

Notwithstanding that, these achievements have been realized, the State Department faced with challenges including high number of litigation cases leading to high compensations cost in the form of court awards, fraud and inadequate capacity in technical areas. The State Department has thus taken cognizance of the need for deployment of digital technologies as a remedy to the effects of these challenges and hence strengthen economic resilience in the lands sector. To this end, the State Department will accelerate deployment of National Land Information Systems (NLIMS) to ensure land administration services are digitized in all land registries.

Finally, I take this opportunity to appreciate the commitment of all our stakeholders among them the Kenya Private Sector Alliance (KEPSA), Civil Society Organizations, Law Society of Kenya, and

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other professional bodies and our development partners. Their collaborative efforts and fruitful engagements reified our policy and legal reforms initiatives. I exceptionally recognize the support of the National Assembly, The National Treasury and Economic Planning in the fulfilment of the State Department's mandates and the country's development aspiration.



.....
Hon Alice M. Wahome, EGH

CABINET SECRETARY
MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND URBAN DEVELOPMENT

6. Statement by the Accounting Officer



The State Department for Lands and Physical Planning is mandated to provide policy direction on matters related to land. The core functions of the State Department include facilitation of efficient land administration and management of the land resource.

During the FY 2024/2025, the State Department implemented the land policy and planning; land information management and General administration planning and support services programmes. Under the programmes, the State Department:

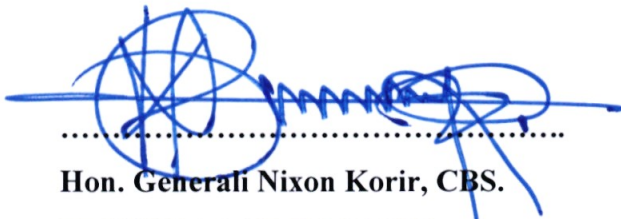
- processed and registered a total of 436,212 title deeds from sub division, adjudication sections, settlement schemes and leases;
developed land value index maps for Migori, Lamu and Homabay;
- Geo-referenced 247,702 land parcels to produce cadastre maps and plans;
- Prepared 4 physical and land use development plans for I.r no. 12157/8 and I.r no.12157/11 in Murang'a County, Kitui industrial park and Turkwel-Lokiriana corridor and
- Sensitized county staff in West Pokot, Taita Taveta, Murang'a, Machakos, Kitui, Turkana, Nakuru and Mombasa counties on spatial planning.
- In addition, 13,270 landless households settled in Taita Taveta, Trans-Nzoia, Kilifi, Kwale, Mombasa, Nandi and Nakuru counties,
- Acquisition of 11,000 acres of land for settlement of landless households in Kedong ranch in progress,
- Established 79 international boundary pillars,
- Surveyed and maintained 110 kilometres (bp43 Namanga to BP56 Rombo) along the Kenya-Tanzania international boundary to ensure peaceful coexistence and promote trade and
- Developed 9 bathymetric/ nautical charts to support the blue economy through exploration and sustainable exploitation of resources, as well as guide safe navigation in national and international waters.
- Further, land services digitalized in Isiolo and Mombasa island;
- Scanned land records for Marsabit and Mombasa mainland and information stored in electronic data management system (edms) and

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- Re-organized Koibatek land records.

In execution of the mandate, the State Department faced the following challenges:

- i. Inadequate and budgetary cuts hence affecting timely implementation of projects;
- ii. Manual land records which hinder its efforts towards expeditious land transactions;
- iii. High number of litigation cases resulting to delay in implementation of State Department's projects and programs.
- iv. Insecurity along the national and international boundaries.
- v. Inadequate specialized equipment/software to undertake service delivery due to low budget levels.
- vi. Inadequate human capacity in land administration and management due to retirement, natural attrition, resignation and exit to other government agencies without replacement.



.....
Hon. Generali Nixon Korir, CBS.

PRINCIPAL SECRETARY
STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING

7. Statement of Performance Against Predetermined Objectives for FY2024/25

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer presents a statement of performance against predetermined objectives of the State Department.

The key strategic objectives of the State Department for Lands and Physical Planning as per the Strategic Plan 2023-2027 are to:

- a. Register all land parcels in the country;
- b. Digitalize land processes and services;
- c. Provide for assessment of land values in respect of compulsory acquisition;
- d. Geo-reference all land parcels;
- e. Safeguard national and international boundaries;
- f. Establish a hydrographic and topographic database;
- g. Enhance institutional capacity; and
- h. Develop/review policies, laws and regulations.

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Programme performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY2024/25			Cumulative Achievement by end of FY 2027/28			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
National Titling	To register all land parcels in the country	Improved management and access to land	Title deeds issued	No. of title deeds issued	420,000	436,212	31,212	2,080,000	858,526	(1,221,475)	Target achieved due to enhanced funding
Land Management Information System	To digitalize land processes and services	enhanced ease of doing business and investor confidence	Land offices digitized	No. of land offices digitized	8	2	(6)	52	3	(49)	Target delayed due to tedious process of data cleaning and verification
Development of National Land Value Index	To provide a National Value database	Streamlined and standardised values of land	National Land Value Index developed	No. of Counties with National Land Value Index	6	3	(3)	25	8	(17)	Target affected by budget
Geo-referencing of land parcel boundaries	To geo-reference all land parcels	Reduced land boundary disputes	Cadastral maps and plan developed	No. of land parcels geo-referenced to produce cadastral plan	250,000	247,702	(2,298)	1,300,000	276,846	(1,023,154)	Target delayed by inadequate survey equipment and outdated software
Survey and Maintenance of National and international boundaries	To safeguard national and international boundaries	Enhanced peaceful coexistence between counties and neighbouring counties.	National and international boundaries Surveyed and Maintained	No. of Kilometres surveyed and maintained	200	110	(90)	1,200	168.2	(1,031.8)	Target affected by inadequate budget provision, rugged terrain and insecurity along

											boundary line.
Development of Hydrographic database	To establish a hydrographic and topographic database	enhanced navigation in Kenyan waters	Hydrographic database developed	No. of bathymetric charts and Nautical maps developed	15	9	(6)	65	15	(50)	Target affected by inadequate budget provision
Settlement of landless	Secured land rights and increased accessibility to land services	Improved livelihood of squatters through guaranteed security of tenure and land rights	Households settled	No. of households settled	12,000	13,270	1,270	72,000	23,613	(48,387)	Target achieved due to enhanced funding

8. Governance Statement

8.1 Key Leadership and Governance Structure

The State Department for Lands and Physical Planning (SDLPP) operates under the Ministry of Lands, Public Works, Housing and Urban Development, established through Executive Order No. 1 of 2022 (Revised 2025) in line with the Constitution of Kenya, 2010 and enabling statutes such as the Land Act, 2012, the Land Registration Act, 2012, and the Physical and Land Use Planning Act, 2019.

Leadership Roles:

- **Cabinet Secretary (CS)** – Provides overarching policy leadership, sets strategic priorities, and represents the Ministry in the Cabinet.
- **Principal Secretary (PS)** – The accounting officer and chief administrator responsible for implementation of policies, coordination of technical directorates, and prudent use of resources.
- **Directorates:**
 - i. General administration and Planning- Coordinates general administration and support services.
 - ii. Lands Registration - Registration of land transactions and other legal documents, and also determination of land boundary disputes
 - iii. Land Adjudication & Settlement - Ascertainment of rights and interests in Land through land adjudication and Settlement of landless Kenyans.
 - iv. Survey and Mapping - Regulate the survey and mapping activities by provision of quality control and assurance in surveying and mapping and provision of maps.
 - v. Land Administration - Approval of land development applications and processing of leases.
 - vi. National Physical Planning - Regulate physical and land use planning in the country and provide capacity building and technical assistance to counties and MDAs on physical planning matters.
 - vii. National Land Information Management System (NLIMS) - Ensure effective and sustainable implementation and roll out of National Land Information Management System (Ardhisasa)
- **County and Sub-County Land Offices** – Decentralized offices for service delivery, each headed by a county coordinator.

8.2 Audit Committee and Other Management Committees

8.2.1 Audit Committee

Formed in accordance with the **Public Finance Management (PFM) Act, 2012** and the **PFM Regulations, 2015**, the Audit Committee provides independent oversight on governance, risk management, and internal controls.

Roles:

- Review and monitor the implementation of internal and external audit recommendations.
- Oversee the integrity of financial reporting.
- Ensure compliance with public finance management laws and regulations.

Composition:

- Independent Chairperson (appointed from outside the State Department)
- Three independent members with professional expertise in finance, audit, and risk management
- Representative from the National Treasury (advisory role)
- Head of Internal Unit as a Secretariat to the committee

8.2.2 Other Management Committees:

Ministerial Human Resource Management Advisory Committee (MHRMAC) – Advises on staffing, promotions, and disciplinary matters.

Ministerial Performance Contracting Steering Committee – Oversees performance targets, evaluation and reporting.

ICT Steering Committee – Guides digital transformation, including the rollout of the *Ardhisasa* system.

8.3 Risk Management Policies

The SDLPP developed a draft Risk Management Policy, 2025 in line with the National Treasury Risk Management Guidelines (2015).

The draft policy suggests the following Key Risk Management Policies:

- Risk identification through annual risk registers for each directorate.
- Risk assessment using a likelihood-impact matrix.
- Mitigation strategies embedded in work plans.

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- Continuous monitoring and quarterly reporting to the Audit Committee.

8.4 Training and Development on Governance for Key Leadership

In FY 2024/25, the State Department facilitated trainings 274 officers in: supervisory skills development, public relation & customer care, secretarial management course, sensitization for Public Service Superannuation Fund, Mental Health awareness and induction of newly employed offices.

8.5 Public Participation Activities

The SDLPP undertakes public participation in line with Article 10 of the Constitution and the Public Participation Guidelines, 2018. Key activities in the reporting period included:

- Stakeholder forums on the review of the National Land Policy.
- County consultative meetings on the preparation of physical and land use plans.
- Public awareness campaigns on *Ardhisasa* platform, a digital land registration system.
- Collaboration with County Governments in adjudication and titling exercises.

8.6 Compliance with Laws and Regulations

The State Department maintained high compliance standards, guided by:

Constitution of Kenya, 2010 – Upholding the principles of good governance, transparency, and accountability.

Public Finance Management Act, 2012 – Ensuring proper budgeting, expenditure control, and reporting.

Leadership and Integrity Act, 2012 – Promoting ethical conduct in public service.

Access to Information Act, 2016 – Facilitating public access to non-restricted land records.

Land Laws (Amendment) Act, 2016 – Streamlining land registration and adjudication.

9. Management Discussion and Analysis

The Management Discussion and Analysis provides an overview of the operational and financial performance of the State Department for Lands and Physical Planning over the past five years (FY 2020/21–FY 2024/25). It highlights key programs and projects, compliance with statutory requirements, risk exposures, financial obligations, and sectoral developments.

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Key Programs and Projects implemented FY 2020/21 – FY2024/25

The State Department continued to implement reforms and programs aligned with the Government’s Bottom-Up Economic Transformation Agenda (BETA), Vision 2030, and Sustainable Development Goals (SDGs).

Table showing State Department’s key projects ongoing

Program/Project Name	Description	Status as at FY 2024/25	Impact
Processing and Registration of Title deeds	Issuance of title deeds to enhance tenure security	6.8 Million title deeds issued against a target of 7 Million where 436,212 Title deeds were issued in FY 2024/25	Promotes investment and credit access
Digitization of land registries	Conversion of manual land records into a digital National Land Information Management System.	NLIMS developed. Nairobi, Murang’a, Mombasa Island and Isiolo registries digitalized. Digitization ongoing in Marsabit, Mombasa Island and Koibatek	Enhanced transparency, reduced fraud, improved service delivery.
Construction of Land registries	Construction of land registries to decentralize land services	<ul style="list-style-type: none"> The following projects were practically completed and taken over ‘as is’: Mbeere, Kitui, Olkalou and Mbeere. Construction ongoing in: Naivasha (60%), Samburu (47%), Laikipia (55%) and Ngong (12%) complete. Contract awarded for construction of Mutomo Ardhi House. 	Decentralise land services
Geo-referencing land parcels	Geo-referencing land parcels to produce cadastre maps and plans	1,473 geodetic controls developed and 20 Continuous Operating Reference Station (CORS) installed.	Minimize land disputes and support land registration

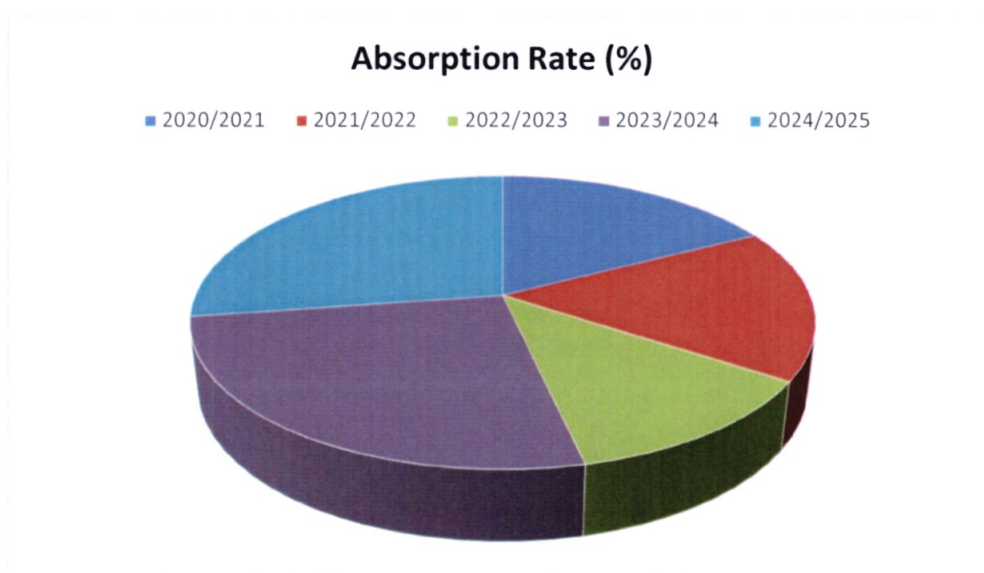
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Development of the National Land Value Index	Valuation tool covering counties to standardize land pricing.	Land Value Index developed in 30 Counties	Provides uniform basis for land taxation and compensation.
Settlement of the landless	Acquisition of land and settlement of landless to guarantee security of tenure, land rights and improved livelihood of squatters.	113,286 landless households settled where 13,270 Households were settled in FY 2024/25	Improved livelihood of squatters.
Physical & Spatial Planning	Preparation of Spatial Plans and Physical Development Plan.	National Spatial Plan developed. 89 Physical development plans prepared where 4 Physical plans were developed in 2024/25	Guides sustainable land use and infrastructure development.

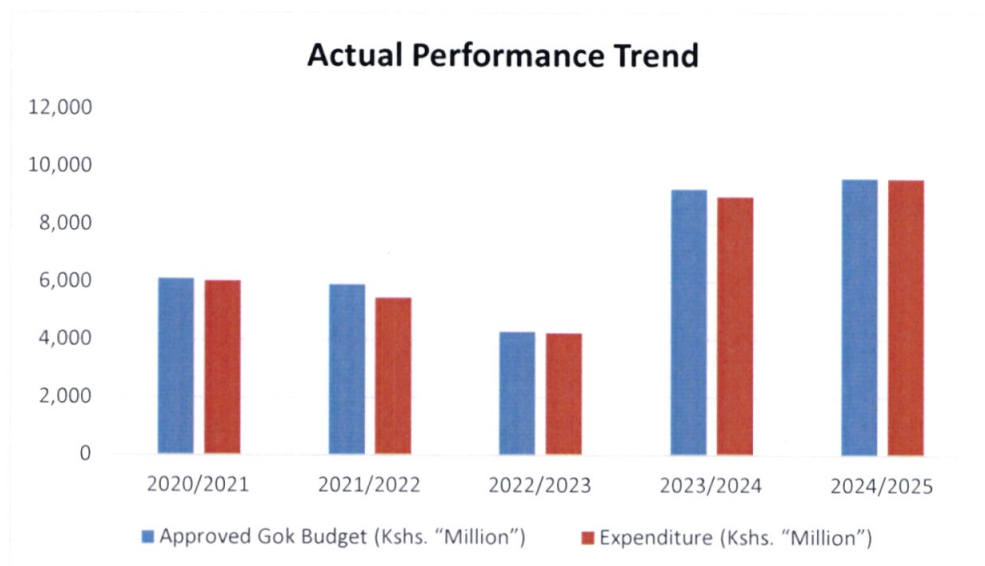
Financial performance

Overall financial budget performance from FY 2020/21 to FY 2024/25

Financial Year	Approved Gok Budget (Kshs. "Million")	Expenditure (Kshs. "Million")	Absorption rate
2020/2021	6,128	6,049	98.71
2021/2022	5,921	5,461	92.23
2022/2023	4,293	4,230	98.53
2023/2024	9,230	8,977	97.26
2024/2025	9,613	9,588	99.74



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Compliance with Statutory Requirements

The Department has continuously remained compliant with statutory requirements including:

- Timely submission of financial statements to the Auditor-General.
- Regular remittance of statutory deductions (PAYE, NSSF, NHIF).
- Compliance with the Public Finance Management Act (PFMA), 2012.
- Ongoing efforts to settle historical pending bills in line with Treasury circulars.

Major risks facing the Department

	Risk Category	Description	Mitigation measures
1.	Systematic ICT Risks	Cybersecurity threats to Ardhisasa platform and NLIMS platforms	Deployment of firewalls, periodic audits, and staff capacity building.
2.	Litigation Risks	Land-related disputes and court injunctions	Strengthening of Alternative Dispute Resolution (ADR) mechanisms.
3.	Revenue Leakages	Under-collection of land revenue due to revenue leakages in revenue collection.	Automation of revenue collection and regular monitoring on revenue collections point to eliminate revenue loss.
4.	Operational delays	Inadequate staffing levels in technical departments in both Headquarters and county land offices.	Timely approval for employment of adequate human personnel and capacity building of existing staffs to improve service delivery.

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5.	Budgetary constraints	Inadequate funding and budgetary cuts hence affecting timely implementation of projects	Enhancement of funding and timely release of the exchequer by The National Treasury.
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Future Developments

Looking ahead, the state Department commits to continues process and registration of title deeds, digitization of land records and automation of land processes in the remaining 43 counties, roll out cashless mode of payment to enhance revenue collection, continue developing National Land Value Index to guide in planning and guide compensation during land acquisition, geo-referencing of land parcels to produce cadastral maps and plans through establishing geodetic controls and Continuous Operating Reference stations (CORs), ensure optimal and sustainable land use and guarantee security of tenure, land rights and improved livelihood of squatters through settlement of landless.

10. Environmental and Sustainability Reporting

a) Sustainability strategy and profile

The State Department implemented sustainability priorities focusing on key pillars of improving lives. In this respect, the State Department conducted regular stakeholder engagement forums geared towards initiating collaborative approaches in the implementation of key reforms. Opportunities for feedback were also offered on the State Department’s activities and programs.

b) Environmental performance /climate change/ mitigation of natural disasters

The State Department is implementing the National Land Use Policy to address challenges related to food security, human settlements, environmental protection and climate change, housing development and liveable urban areas. E-waste is disposed through the Public Procurement and Asset Disposal Act, 2015. In addition, the Ministry, in collaboration with Ministry of Environment, Climate Change and Forestry, reviewed sectoral policies and recommended development components in Environmental Impact Assessment (EIA) reports to conform to existing and planned development. Development controls are approved by the State Department.

c) Employee welfare

i. Hiring process

Policies guiding the hiring process used by the State Department are the Human Resource Policies and Procedures Manual for Public service of May, 2016, and guidelines issued by PSC from time to time and currently we have the Public Service Commission Regulations, 2020.

Recruitment process is conducted in accordance with the Article 27 of the Constitution of Kenya, 2010 to ensure gender equity. The Human Resource Policy Manual of May, 2016 section B3 & 4 gives rooms for stakeholder's engagements. Also, the State Department developed the public participation policy to guide the stakeholder's engagement.

ii. Improving skills and managing careers

In line with the Human Resource Policies and Procedures Manual for the Public Service May, 2016 and Human Resource Development Policy for Public Service June, 2015, the State Department has endeavoured to continuously improve the skills and abilities of its staff to ensure they are abreast with the current career trends and technologies. The State Department during the 2023/24 Financial Year, trained 691 officers in various courses.

iii. Appraisal and rewards

Appraisal and rewards are guided by the Human Resource Policies and Procedures Manual for Public service of May, 2016 and the Staff Performance Appraisal System (SPAS) in the Public Service May, 2016, Guidelines for implementation of performance rewards and sanctions in the public service, the Public Service Commission regulations and currently we are using the PSC regulation on Performance Management, 2021.

State Department through the Public Service Commission has put measures to ensure that all members of staff set their targets online through the SPAS in the Government Human Resource Information System (GHRIS) and evaluated by their supervisors.

iv. Occupational safety and Health Act of 2007

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

d) Operational practices

The State Department for Lands and Physical Planning is guided by the Public Procurement and Asset Disposal Act 2015 and its attendant Regulations 2020 in the process of maintaining good business practices, treating suppliers responsibly by honouring contracts and respecting payment practices. Public Procurement and Asset Disposal Act 2015 and its attendant Regulations 2020 provides for sustainability in the procurement process by providing confidence that the process of identifying suppliers and entering into contract is done as provided under the law. The Act provides timelines to the procurement processes ensuring there is efficiency and effectiveness.

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

The State Department has continued to provide access of procurement opportunities to Youth, Women and Persons with Disabilities and also ensured quick processing of payments. Registered groups have been pre-qualified as an affirmative action and a summary of the procurement opportunities allocated to the target groups submitted to Public Procurement Regulatory Authority (PPRA). Publication of contracts awards and tender notices are done through the Public Procurement Information Portal for transparency.

e) Community Engagements-

During the year and review the State Department engaged the community in tree growing exercise led by the Cabinet Secretary in, Gathiuru Forest, Nyeri county. A total of thirty thousand (30,000) trees were planted.

11. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government MDA shall prepare financial statements in respect of that MDA. 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 State Department for Lands and Physical Planning is responsible for the preparation and presentation of the State Department's financial statements, which give a true and fair view of the state of affairs of the Department for and as at the end of the financial year ended on June 30, 2025. 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 Department, (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 Department; (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 State Department for Lands and Physical Planning accepts responsibility for the State Department's financial statements, which have been prepared on the Accrual 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 State Department's financial statements give a true and fair view of the state of the Department's transactions during the financial year ended June 30, 2025, and of the Department's financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the Department's financial statements as well as the adequacy of the system of internal controls.

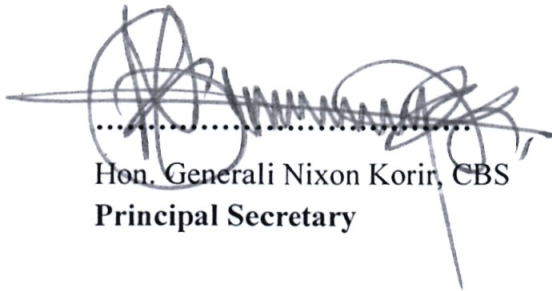
The Accounting Officer in charge of the State Department for Lands and Physical Planning confirms that the State Department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Department's funds received during the


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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 MDA'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 State Department's financial statements were approved on 17/12/ 2025 and signed by:


.....
Hon. Generali Nixon Korir, CBS
Principal Secretary


.....
CPA Edwin Munyi
Assistant Accountant General
ICPAK M/No 5725

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of State Department for Lands and Physical Planning set out on pages 1 to 37, which comprise of the statement of financial position as at 30 June, 2025 and the statement of

statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of State Department for Lands and Physical Planning as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33, and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Lands and Physical Planning Management in accordance with ISSAI 130 on the 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 opinion.

Emphasis of Matter

Long Outstanding Legal Fees

The statement of financial position and Note 16 to the financial statements reflects trade and other payables balance of Kshs.12,553,477,551. Included in the balance is legal dues balance of Kshs.12,553,477,551 or 98% of the trade and other payables balance which has been outstanding over long period. Delay of the payment may lead to escalation of costs leading to avoidable costs.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the State Department in 2024/2025 revealed that the following seven (7) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Long Outstanding Pending Accounts Payable
2	2023/2024	Long outstanding Contingent Liabilities
3	2023/2024	Non-Compliance with One-Third Rule on Basic Salary
4	2023/2024	Delayed Completion of Land Registries/Offices
5	2023/2024	Incomplete Fixed Assets Register
6	2023/2024	Failure to Observe Approved Staff Establishment
7	2023/2024	Enhancement of Governance Systems for Security Related Expenditures

Other Information

The Management is responsible for the Other Information set out on page iii to xxxv which comprise of Key State Department Information and Management, Statement of Governance, Statement by the Cabinet Secretary, Statement by the Principal Secretary, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Non-Compliance with One Third Rule on Basic Salary

The statement of financial performance reflects employee costs balance of Kshs.2,982,716,744 and as disclosed in Note 8 to the financial statements. Review of the payroll for the month of January 2025, April, 2025 and June, 2025 revealed that eleven (11) employees earned salaries below the recommended one third of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 states

that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

In the circumstances, Management was in breach of the law.

2. Delayed Completion of Land Regional Registries/Offices

The State Department entered into various contracts for construction of Lands Offices across the counties in the country. Review of Status Implementation Report on Physical Inspection carried in the month of July, 2025 revealed that three (3) regional registries namely Maralal, Naivasha and Nanyuki with contract awards cumulative costs amounting to Kshs.154,167,765 had their completion dates revised severally but were still significantly behind schedule.

Further, the extension period of a contract for the construction of Ngong Registry Office with a contract sum of Kshs73,154,464 expired on 25 September 2024 and the physical work done of 12%.

There has been delayed payments for certified works hence affecting the completion of the projects while most of the projects have stalled.

In the circumstances, value for money incurred on the projects may not be achieved.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Inadequate Staffing

Review of the Human Resource records revealed that the State Department has an Approved Staff Establishment of four thousand five hundred and ninety (4,590) against in-post staff of two thousand six hundred and fifty-one (2,651) resulting to understaffing

of one thousand nine hundred and thirty-nine (1,939) across Departments and Sections thus affecting key operations.

In the circumstances, the operations of the State Department may be hindered due to understaffing thus affecting effective and efficient delivery of service to the public.

2. Inadequate Storage Space for Lands Records and Documents

During physical inspection carried, it was observed that the Land Registries in Kisumu, Kakamega, Bungoma, Eldoret, Nakuru, Naivasha, Kilifi, Kwale and Mombasa lacked sufficient and suitable storage facilities to securely store the land documents and records.

In the circumstances, the effectiveness and safety in custody of records could not be confirmed.

3. Non-Attendance of the Land Control Board Meetings by Gazetted Members

Review of lands records revealed that the Sub County Agricultural Officers who are appointed members of the Land Control Board were not consistently attending Land Control Board meetings as required.

During the year under review, it was noted that five (5) members in Kilifi County Land Registry who were Gazetted members of the Land Control Boards did not attend any Land Board meeting during the financial year.

In the circumstances, the effectiveness and efficiency of the Land Control Board in delivery of service to the public could not be confirmed.

4. Enhancement of Governance Systems for Security Related Expenditures

During the year under review, the State Department transferred an amount of Kshs.331,116,271 to a Security Agency for digitization program in collaboration with Joint National Resource Mapping. A confirmation letter was issued to the State Department on receipt of the funds.

There is however need to enhance accountability of the expenditures through review of the directives to clearly define entities eligible for such expenditures and to specify why the provision of the same service could not be performed by the State Department. Further, entities should establish internal oversight mechanisms and processes that include detailed budget projections and post-operation financial summaries to address risks and ensure responsible use and accountability of the funds.

The measures will strengthen governance, foster trust, and ensure funds are utilized in a transparent and accountable manner.

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

Responsibilities of the 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 Accrual Basis and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 State Department's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

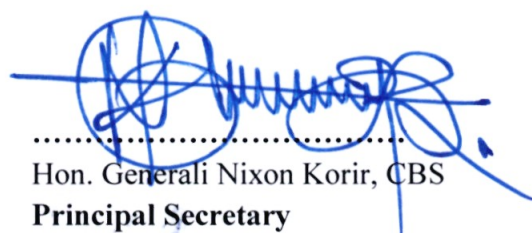
19 December, 2025

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended June 30, 2025

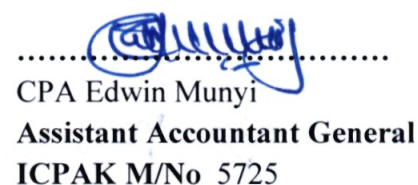
13. Statement of Financial Performance for the year ended 30 June 2025

	Notes	2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from Exchequer	6	6,055,611,059
Total		6,055,611,059
Revenue from exchange transactions		
Miscellaneous income	7	3,557,969,802
Total revenue		9,613,580,861
Expenses		
Employee costs	8	2,989,882,799
Use of goods and services	9	2,826,664,608
Transfers to other Government Entities	10	3,032,116,271
Depreciation and amortization expense	11	60,858,821
Social Benefits	12	6,816,860
Total expenses		8,916,339,359
Surplus for the year		697,241,502
Net Surplus		697,241,502

The Financial Statements set out on pages 1 to 40 were signed by:



 Hon. Generali Nixon Korir, CBS
 Principal Secretary



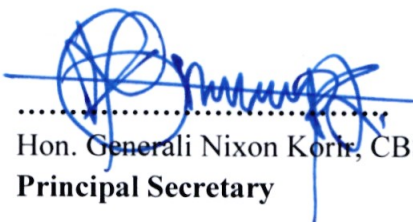
 CPA Edwin Munyi
 Assistant Accountant General
 ICPAK M/No 5725

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended June 30, 2025


14. Statement of Financial Position as at 30 June 2025

	Notes	2024-2025	Opening Statement 1 st July 24
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	13	307,192,515	371,340,279
Receivables from Non-Exchange Transactions	14	1,679,759	1,493,049
Total Current Assets		308,872,274	372,833,329
Non-Current Assets			
Property, Plant and Equipment	15	404,052,475	25,745,086
Total Non- Current Assets		404,052,475	25,745,086
Total Assets (a)		712,924,749	398,578,414
Liabilities			
Current Liabilities			
Trade and Other Payables	16	12,553,477,551	12,849,700,525
Refundable Deposits	17	285,174,990	363,580,611
Total Current Liabilities (b)		12,838,652,541	13,213,281,136
Net Assets (a-b)		(12,125,727,792)	(12,814,702,722)
Represented by:			
Accumulated Deficit		(12,125,727,792)	(12,814,702,722)
Net Assets		(12,125,727,792)	(12,814,702,722)

The financial statements set out on pages 1 to 40 were signed by:



 Hon. Generali Nixon Korir, CBS
 Principal Secretary



 CPA Edwin Munyi
 Assistant Accountant General
 ICPAK M/No 5725

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15. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
Fund balance as at 30th June 2024	9,252,718	-	-	9,252,718
Adjustments				
Recognition of Assets	25,745,086	-	-	25,745,086
Recognition of Liabilities	(12,849,700,525)	-	-	(12,849,700,525)
As at July 1, 2025	(12,814,702,721)	-	-	(12,814,702,721)
Return to Exchequer	(8,266,573)	-	-	(8,266,573)
Surplus/ deficit for the year	697,241,502	-	-	697,241,502
Capital funds received in the year				
As at June 30, 2025	(12,125,727,792)	-	-	(12,125,727,792)

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16. Statement of Cash Flows for the year ended 30 June 2025

Description		2024-2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from exchequers	6	6,055,611,059
Miscellaneous income	7	3,557,969,802
Total receipts		9,613,580,861
Payments		
Employee costs	8	2,989,882,799
Use of goods and services	9	3,191,835,322
Transfers to other Government Entities	10	3,032,116,271
Social Benefits	12	6,816,860
Total payments		9,220,651,252
Net cash flows from operating activities	18	392,929,609
Cash flows from investing activities		
Purchase of Property, Plant and Equipment	15	(448,810,800)
Net cash flows used in investing activities		(448,810,800)
Cash flows from financing activities		
Return to Exchequer		(8,266,573)
Net cash flows used in financing Activities		(8,266,573)
Net (decrease) in cash & Cash equivalents		(64,147,764)
Cash and cash equivalents at 1 July 2024	13	371,340,279
Cash and cash equivalents at 30 June 2025	13	307,192,515

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17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

Recurrent and Development Combined

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases	8,619,536,000	(2,551,886,000)	6,067,650,000	6,055,611,059	12,038,941	100%
Miscellaneous receipts	1,401,000,000	2,220,000,000	3,621,000,000	3,557,969,802	63,030,198	98%
Total Receipts	10,020,536,000	(331,886,000)	9,688,650,000	9,613,580,861	75,069,139	99%
Payments						
Compensation of employees	2,987,400,000	(16,000,000)	2,971,400,000	2,970,575,976	824,024	100%
Use of goods and services	2,416,574,977	626,291,533	3,042,866,510	3,000,646,916	42,219,594	99%
Transfers to other government entities	3,864,000,000	(822,883,729)	3,041,116,271	3,032,116,271	9,000,000	100%
Social security benefits	-	6,816,861	6,816,861	6,816,860	1	100%
Acquisition of assets	752,561,023	(126,110,665)	626,450,358	580,713,700	45,736,658	93%
Total Payments	10,020,536,000	(331,886,000)	9,688,650,000	9,590,869,723	97,780,277	99%
Surplus				22,711,138	(22,711,138)	

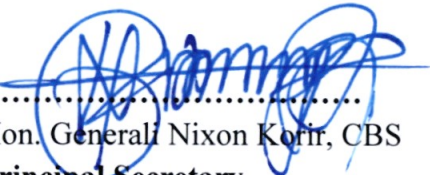
Notes


(a) *Reallocations within the year:*

These changes between the original and final budget were as result of reallocations within the budget and subsequent budget revisions of kshs. 311,886,000

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended June 30, 2025

The entity financial statements were approved on 17/12 2025 and signed by:


.....
Hon. General Nixon Kofir, CBS
Principal Secretary


.....
CPA Edwin Munyi
Assistant Accountant General
ICPAK M/No 5725

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
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Budget Reconciliation to the Statement of Cash Flows

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	22,711,138
1	Returns to Exchequer	(8,266,573)
2	Changes in Deposits	(78,405,621)
3	Changes in Receivables	(186,709)
4	Opening Cash and Cash Equivalents	371,340,279
	Closing Cash and Cash Equivalent as per the statement of Cash flows	307,192,515

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Budget Execution by Programmes and Sub-Programmes for FY2024/2025

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual Payments	Variance
	Kshs	Kshs	Kshs	Kshs	Kshs
Land Policy and Planning	7,461,861,582		7,461,861,582	7,410,971,719	50,889,863
101010000 -Development Planning and Land Reforms	2,564,275,383		2,564,275,383	2,530,431,416	33,843,967
101020000 -Land Information Management	-		-	-	-
101030000 -Land Survey	1,307,239,821		1,307,239,821	1,294,596,302	12,643,519
101040000 - Land Use	212,771,713		212,771,713	209,328,132	3,443,581
101050000 - Land Settlement	3,377,574,665		3,377,574,665	3,376,615,869	958,796
	826,616,271		826,616,271	786,486,923	40,129,348
121010000	610,116,271		610,116,271	607,305,810	2,810,461
121020000	216,500,000		216,500,000	179,181,113	37,318,887
	1,400,172,147		1,400,172,147	1,391,424,356	8,747,791
122010000	1,400,172,147		1,400,172,147	1,391,424,356	8,747,791
Grand Total	9,688,650,000		9,688,650,000	9,590,869,723	97,780,277

18. Notes to the Financial Statements

1. Establishment

The State Department for Lands and Physical Planning (SDLPP) was established under the Executive Order No. 1 of 2022 (Revised 2025) on the organization of the Government of the Republic of Kenya, in accordance with the Constitution of Kenya, 2010 and relevant provisions of the Land Act, 2012 and other enabling legislation. The State Department is wholly owned by the Government of Kenya and is domiciled in Kenya. The Department's principal activity is to facilitate national socio-economic development through efficient land administration and management.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the Department has been categorized as a Schedule 1 National Government MDA in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by MDAs is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on 31st August 2025.

Reporting period

The reporting period for these financial statements is for the period ended June 30, 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
Annual Reports and Financial Statements for the year ended June 30, 2025

recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of *State Department of Lands and Physical Planning* for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The State Department pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the State Department is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the State Department policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the State Department's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
Annual Reports and Financial Statements for the year ended June 30, 2025

and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. MDAs commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the MDA as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an MDA.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
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Standard	Effective date and impact:
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

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Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li data-bbox="448 1563 1442 1644">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. <li data-bbox="448 1644 1442 1771">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. <li data-bbox="448 1771 1442 1980">iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The MDA did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The MDA recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the MDA and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the State Department for Lands and Physical and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

The State Department for Lands and Physical Planning recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

b) Budget information

The original budget for FY 2024/25 was approved by the National Assembly on June 18, 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the MDA upon receiving the respective approvals in order to conclude the final budget. Accordingly, the State Department recorded a net reduction of appropriations of Kshs. 331 million on the 2024/25 budget following the governing body's approval. The State Department's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section xxx of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the State Department recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. All property, plant and equipment are depreciated using the reducing balance method with the following rates being applied:

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

- Building – 2%
- Motor Vehicle – 12.5%
- Furniture and Fittings – 12.5%
- Computers and Other ICT Equipment – 30%

d) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the State Department for Lands and Physical Planning incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the State Department for Lands and Physical Planning expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

e) Research and development costs

The State Department expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the State Department can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset
- v) The ability to measure reliably the expenditure during development.

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Notes to the Financial Statements (Continued)

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

a) Financial liabilities

Classification

The State Department classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

f) Provisions

Provisions are recognized when the State Department has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the State Department expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Notes to the Financial Statements (Continued)

g) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The State Department for Lands and Physical Planning recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the State Department for Lands and Physical Planning will incur in fulfilling the present obligations represented by the liability.

h) Changes in accounting policies and estimates

The State Department for Lands and Physical Planning recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

i) Employee benefits

Retirement benefit plans

The State Department for Lands and Physical Planning provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which State Department for Lands and Physical Planning pays fixed contributions into a separate MDA (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

j) Related parties

The State department regards a related party as a person or State Department for Lands and Physical Planning with the ability to exert control individually or jointly, or to exercise significant influence over the *State Department*, or vice versa. Members of key management are regarded as related parties and comprise the directors and senior managers.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

k) 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.

l) Comparative figures

In preparing these financial statements, the State Department for Lands and Physical Planning elected to apply paragraph 79 of IPSAS 33, which allows for the election by a present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

m) 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 June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the State Department for Lands and Physical Planning financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The State Department for Lands and Physical Planning based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the State Department for Lands and Physical Planning. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the State Department for Lands and Physical Planning.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

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Notes to the Financial Statements (Continued)

6. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Year ended 30 June 2025
	Kshs	Kshs	Kshs
Recurrent	3,368,641,009		3,368,641,009
Development	2,686,970,050		2,686,970,050
Total	6,055,611,059	-	6,055,611,059

7. Miscellaneous Incomes

Description	Jun-25
	Kshs
Administrative fees and charges	3,498,879,820
Incidental Sales by Non-Market Establishments	20,000,000
Incidental Sales by Non-Market Establishments Collected as AIA	39,089,982
Total other income	3,557,969,802

8. Employee Costs

Description	Jun-25
	Kshs
Basic salaries of permanent employees	1,998,853,018
Basic wages of temporary employees	108,373,336
Personal allowances – part of salary	882,656,445
Employee costs	2,989,882,799

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Notes to the Financial Statements (Continued)

9. Use of Goods and Services

Description	Jun-25
	Kshs
Utilities, supplies and services	87,738,073
Communication, supplies and services	55,867,732
Domestic travel and subsistence	815,721,427
Foreign travel and subsistence	8,946,244
Printing, advertising, and information supplies & services	131,085,102
Rentals of produced assets	261,952,893
Training expenses	36,493,092
Hospitality supplies and services	152,124,163
Specialized materials and services	98,278,648
Office and general supplies and services	234,350,715
Fuel Oil and Lubricants	178,303,181
Routine maintenance – vehicles and other transport equipment	37,177,491
Routine maintenance – other assets	13,354,807
Other operating expenses	601,256,430
Pre-feasibility, Feasibility and Appraisal Studies	114,014,610
Total Use of Goods and Services	2,826,664,608

Cash Flows on Use of Goods and Services	Amount
	Kshs
Total	2,826,664,608
Changes in Trade Payables	270,477,889
Changes in Receivables from Non-Exchange Transactions	186,709
Changes in General Deposits	94,506,117
Net Cash Flow used in Goods and Services	3,191,835,322

10. Transfers to Other Government Entities

Description	Jun-25
	Kshs
Current Grants to Government Agencies and other Levels of Government	1,000,000
Other Capital Grants and Trans	3,031,116,271
Total	3,032,116,271

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Notes to the Financial Statements (Continued)

11. Depreciation and Amortization Expense

Description	Jun-25
	Kshs
Property, plant and equipment	60,858,821
Total	60,858,821

12. Social Benefits

Description	Jun-25
	Kshs
Gratuity - Civil Servants	6,816,860
Total social benefit expenses	6,816,860

13. Cash and Cash Equivalents

Description	Jun-25	<i>Opening statement 1st July 2024</i>
	Kshs	Kshs
Recurrent Account	11,447,441	9,891,995
Development Account	4,910,190	4,617,312
Deposits Account	261,933,810	249,719,131
AIA	12,150,417	98,373,996
Affordable Housing	5,659,894	-
KISM Deposit	11,090,763	8,702,845
Cash on Hand	-	35,000
Total	307,192,515	371,340,279

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
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Notes to the Financial Statements (Continued)

13 (a) Detailed Analysis of the Cash and Cash Equivalents

		Jun-25	<i>Opening statement 1st July 2024</i>
Financial Institution	Account number	Kshs	Kshs
Recurrent Account		11,447,441	9,891,995
Central Bank of Kenya-Recurrent	1000302798	11,447,441	9,891,995
Development Accounts		10,570,084	4,617,312
Central Bank of Kenya - Development	1000302817	4,910,190	4,617,312
Central Bank of Kenya - Affordable Housing	1000761598	5,659,894	-
Deposits Accounts		285,174,990	356,795,972
Central Bank of Kenya - Deposit	1000302828	261,933,810	249,719,131
Central Bank of Kenya - AIA	1000738038	12,150,417	98,373,996
National Bank of Kenya - KISM Deposit	770056169	11,090,763	8,702,845
Cash on Hand		-	35,000
Grand Total		307,192,515	371,340,279

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
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Notes to the Financial Statements (Continued)

14. Receivables from Non-Exchange Transactions

Description	Jun-25		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Salary advance	-		353,155	
District Suspense A/c	1,679,759		1,139,894	
Total receivables from non- exchange transactions	1,679,759		1,493,049	
Ageing Analysis- Receivables from non- exchange transactions	Current FY	% of the total	Opening Statement 1 st July 2024	% of the total
Less than 1 year	1,679,759	100%	1,493,049	100%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	1,679,759	100%	1,493,049	100%

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Notes to the Financial Statements (Continued)

15. Property, Plant, and Equipment

Description	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Total
Depreciation Rate	2%	12.5%	12.5%	30%	
Cost	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	22,960,086	-	-	2,785,000	25,745,086
Additions	212,405,243	64,420,358	8,221,220	154,119,389	439,166,210
As At June 30, 2025	235,365,329	64,420,358	8,221,220	156,904,389	464,911,296
Depreciation					
Depreciation	4,707,307	8,052,545	1,027,652	47,071,317	60,858,821
As At June 30, 2025	4,707,307	8,052,545	1,027,652	47,071,317	60,858,821
Net Book Values					
Opening Bal as at 1st July 2024	22,960,086	-	-	2,785,000	25,745,086
As At June 30, 2025	230,658,022	56,367,813	7,193,568	109,833,072	404,052,475

Cash Flows on Investing Activities	Amount
	Kshs
Total	(439,166,210)
Changes in Trade Payables	(25,745,086)
Changes in General Deposits	16,100,496
Net Cash Flow used in Investing Activities	(448,810,800)

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Notes to the Financial Statements (Continued)

Valuation

Items of Property Plant and Equipment are valued at Historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired at, Property Plant and Equipment has been valued at the current operational value which is the amount the State Department would pay for the remaining service potential of an asset at the measurement date.

16. Trade and Other Payables

Description	Jun-25		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables – Use of goods	-		109,695,202	
Trade payables - acquisition of assets	-		25,745,086	
Legal dues	12,553,477,551		12,714,260,238	
Total trade and other payables	12,553,477,551		12,849,700,525	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	1st July 2024	% of the Total
Under one year	267,665,121	2%	12,849,700,525	100%
1-2 years	12,285,812,430	98%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	12,553,477,551		12,849,700,525	

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Notes to the Financial Statements (Continued)

17. Refundable Deposits and Prepayments

Description	Jun-25		Opening Statement 1 st July 2024	
	Kshs		Kshs	
General deposits	202,135,137		206,020,955	
Third party deposits (R/D Cheques)	-		6,784,638	
Retention	59,798,673		43,698,177	
AIA Deposits	12,150,417		98,373,996	
KISM Deposits	11,090,763		8,702,845	
Total deposits	285,174,990		363,580,611	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	1st July 24	% of the Total
Under one year	285,174,990	100%	-	%
1-2 years	-	%	363,580,611	100%
2-3 years	-	%	-	%
Total	285,174,990		363,580,611	

18. Cash Generated from Operations

Description	Jun-25
	Kshs
Surplus for the year before tax	702,197,266
Adjusted for:	
Depreciation	60,371,360
Working capital adjustments	-
Increase in inventory	-
Increase in receivables	(186,709)
Increase in payables	(274,946,192)
Increase in payments received in advance	(94,506,117)
Net cash flow from operating activities	392,929,608

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Notes to the Financial Statements (Continued)

19. Financial Risk Management

The State Department of Lands and Physical Planning activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The State Department of Lands and Physical Planning overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The State Department of Lands and Physical Planning does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The State Department of Lands and Physical Planning financial risk management objectives and policies are detailed below:

i) Credit risk

The State Department of Lands and Physical Planning has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with State Department of Lands and Physical Planning the banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the State Department of Lands and Physical Planning management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the MDA's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at at 1 July 2024	372,833,329	372,833,329		
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	1,679,759	1,679,759	-	-
Bank balances	307,192,514	307,192,514	-	-
Total	308,872,273	308,872,273	-	-

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The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The State Department of Lands and Physical Planning has significant concentration of credit risk on amounts due from 1st July 2024. The board of directors sets the State Department of Lands and Physical Planning credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the State Department of Lands and Physical Planning directors, who have built an appropriate liquidity risk management framework for the management of the State Department of Lands and Physical Planning short, medium and long-term funding and liquidity management requirements. The State Department of Lands and Physical Planning manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the State Department of Lands and Physical Planning under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2024		12,849,700,525		
Trade payables	-	(563,888,095)	-	-
Total	-	12,285,812,430	-	-

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Notes to the Financial Statements (Continued)

20. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *MDA* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the State Department for Lands and Physical Planning, holding 100% of the State department's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the MDA, both domestic and external.

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Board of directors.

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Notes to the Financial Statements (Continued)

	2024-2025
	Kshs
Transactions with related parties	
a) purchases from related parties	
Purchases of electricity from KPLC	57,890,573
Purchase of water from govt service providers	33,807,386
Total	91,697,959

21. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

22. Ultimate and Holding

The State Department for Lands and Physical Planning ultimate parent is the Government of Kenya.

23. Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
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19. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1314	<p>Long Outstanding Contingent Liabilities</p> <p>Note 17.3 on contingent liabilities in other important disclosures to the financial statements reflects contingent liabilities balance of Kshs.12,734,815,074. The balance was in respect of legal cases lost by the State Department. However, legal costs amounting to Kshs.12,679,953,378 have not been paid for a period of over three financial years. Delayed payment of legal costs may attract additional cost in form of interest and penalties.</p>	<p>The long outstanding amount of Kshs.12,679.953,378.00 has been forwarded to the National Treasury alongside other pending bills for consideration.</p>	Not Resolved	Resolving is subject to provision of budget by the National Treasury
1316	<p>Non – Compliance with One Third Rule on Basic Salary</p> <p>Review of the State Department's payroll for the month of June, 2024 revealed that eight (8) employees</p>	<p>Compliance with the 1/3rd basic rule has been generally affected by various reasons:</p>	Resolved	N/A

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>were earning salaries below the recommended one-third of their basic salary.</p>	<p>a) Transfer of Officers from one station to the other which affects both the House allowance and Hardship Allowance.</p> <p>b) Introduction of the mandatory NSSF deductions and Affordable Housing Levy (1.5% gross salary) that came to effect in July 2023.</p> <p>To mitigate this, the HRM&D Department has advised the affected officers to adjust their individual obligations and regularly adjust individual obligations to ensure compliance.</p>		
1317	<p>Delayed Completion of Land Registries/Offices Delayed implementation and payment of the Project may attract additional costs in form of variations of contract sum due to inflation, litigation costs and interest and penalties for breach of contract. Further, delayed completion of the Project may negatively impact on service delivery of the public.</p> <p>In the circumstances, value for money incurred on the Project may not be obtained.</p>	<p>The State Department is mobilizing for funding through the Budget Appropriation Committee during the Supplementary II. Further, the State Department has prioritized budgetary allocation for construction projects in FY 2025/2026 to complete the ongoing construction projects.</p>	Not Resolved	30/6/26

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
Annual Reports and Financial Statements for the year ended June 30, 2025

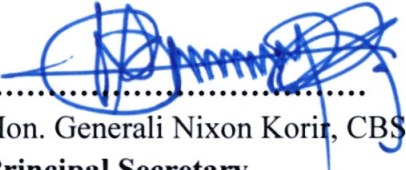
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1318	<p>Incomplete Fixed Assets Register Annex 1 on the summary of fixed asset register to the financial statement reflects a fixed asset balance of Kshs.6,758,209,845. Review of the fixed asset register revealed that the register was incomplete. The register did not indicate details of the names of the assets owned, the date of acquisition, the cost of the assets, the asset's location and the current status.</p> <p>Further, the summary of the fixed assets register reflects land balance of Kshs.1,297,261,745. However, the asset register revealed various parcels of land that had not been valued or had no corresponding value/cost.</p> <p>In addition, review of the motor vehicle inventory revealed that two (2) motor vehicles had ownership documents under the Ministry of Transport and Communication, and the Ministry</p>	<p>The State Department is in the process of valuing all its assets and provide a register that will represent the real values of assets under the Department.</p> <p>The State Department is in the process of valuing all its assets and provided a register that will represent the real values of assets under the Department.</p> <p>On the vehicles under different entities', the management intends to request the National Transport Authority (NTSA) to put the vehicle GK 151G registered under the State Department for Transport under the portal of this State Department and also transfer ownership document for proper accountability of the asset.</p> <p>GKA 547T The Mercedes Benz will be returned to the State Department for Housing and Urban Development where it is registered.</p>	Resolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of Housing respectively. The process of transferring the ownership documents to the Ministry of Lands and Physical Planning had not been initiated.</p> <p>In the circumstances, the effectiveness of internal controls on assets management could not be confirmed.</p>			
1319	<p>Failure to Observe Approved Staff Establishment</p> <p>Review of the Human Resource records revealed that the State Department has an approved staff establishment of four thousand five hundred and ninety (4,590) against in post staff of two thousand five hundred and sixty eight (2,568) resulting to understaffing of two thousand and twenty-two (2,022) thus affecting key operations. The State Department's key technical services was understaffed by one thousand, five hundred and eighty-six (1,586) employees.</p>	<p>In an endeavour to bridge the gap on vacant positions in the staff establishment, this State Department wrote to the National Treasury vide our letter Ref. No. MLPP 11/51/3/VOL. VIII/ (42) dated 11th October, 2024 seeking concurrence to fill the vacant positions occasioned by exits and natural attrition.</p> <p>The National Treasury vide their letter Ref. No. RES 1112/24/01 'A' dated 7th November, 2024 has granted this State Department approval to proceed and fill the vacant positions.</p> <p>We are now in the process of seeking the Public Service Commission approval before commencing the recruitment process.</p>	Not Resolved	Resolving is subject to approvals and budget provision from The National Treasury

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the operations of the State Department may be hindered due to understaffing thus affecting the effective and efficient delivery of service to the public.			



 Hon. Generali Nixon Korir, CBS
 Principal Secretary



 CPA Edwin Munyi
 Assistant Accountant General
 ICPAK M/No.5725

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING
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Appendix II: Projects implemented by State Department for Lands and Physical Planning

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Kenya Affordable Housing Finance Project	P165034	World Bank (IDA)	6 Years	Kes 648 million	Yes	Yes

Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
Kenya Affordable Housing Finance Project	Kes 648 million	Kes 132 Million	20%	Kes 150 million	Kes 132 million	World Bank (IDA)

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Appendix III: Other Important Attachments

- i. Trial Balance Report
- ii. Certificates of Bank Balance
- iii. Board of Survey Reports
- iv. District Suspense
- v. Deposit account analysis
- vi. Transfer Confirmation Letters
- vii. Trade and Other Payables

Trial Balance Report

Entity: 1112-State Department for Lands and Physical Planning
Current Period: JUL-24 To JUN-25

Account No and Description	FINAL TB	
	Debit Balance	Credit Balance
	Kshs	Kshs
1160101 Stamp Duty		
1160100 Other Taxes not elsewhere classified)		
1160000 Other Taxes (not elsewhere classified)		
1420203 Other Land Revenue		3,498,879,820.25
1420217 Conveyancing Fees		
1420200 Administrative Fees and Charges	0.00	3,498,879,820.25
1420310 Examination and Tuition Fees		
1420300 Administrative Fees and Charges collected as AIA		
1420499 Receipts from Incidental Sales		20,000,000.00
1420400 Incidental Sales by Non-Market Establishments	0.00	20,000,000.00
1420504 Course Fees and Hostel Charges		39,089,982.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	39,089,982.00
1420000 Sales of Goods and Services	0.00	3,557,969,802.25
1530402 Sale of Old Office Equipment and Furniture		
1530400 Sales Of Council Assets		
1530000 Miscellaneous Fees & Charges		
1540105 Other Miscellaneous Receipts		
1540100 Other Miscellaneous Revenues		
1540000 Financial Assets Loan		
2110101 Basic Salaries - Civil Service	1,998,853,018.15	
2110100 Basic Salaries - Permanent Employees	1,998,853,018.15	0.00
2110202 Casual Labour - Others	108,373,336.00	
2110200 Basic Wages - Temporary Employees	108,373,336.00	0.00
2110301 House Allowance	549,869,925.80	
2110303 Acting Allowance	1,221,000.00	
2110307 Hardship Allowance	13,768,600.00	
2110309 Special Duty Allowance	3,502,350.00	
2110311 Transfer Allowance	30,582,295.75	
2110312 Responsibility Allowance	2,475,700.00	
2110313 Entertainment Allowance	10,210,600.00	
2110314 Transport Allowance	180,451,894.80	
2110315 Extraneous Allowance	10,396,560.00	
2110317 Domestic Servant Allowance	4,555,060.00	
2110318 Non Practising Allowance	55,954,529.50	
2110320 Leave Allowance	19,667,929.50	

2110336 Car Purchase Allowance	0.00	
2110300 Personal Allowances paid as part of Salary	882,656,445.35	0.00
2110000 Wages and Salary Contributions	2,989,882,799.50	0.00
2210101 Electricity	53,930,687.75	
2210102 Water and Sewerage Charges	33,807,385.60	
2210100 Utilities, Supplies and Services	87,738,073.35	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	52,417,696.35	
2210202 Internet Connections	0.00	
2210203 Courier & Postal Services	3,450,035.50	
2210206 Licencing fees for Communication	0.00	
2210200 Communication, Supplies and Services	55,867,731.85	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	108,878,236.00	
2210302 Accommodation - Domestic Travel	101,329,130.90	
2210303 Daily Subsistence Allowance	389,065,464.00	
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	
2210309 Field Allowance	104,800,640.00	
2210399 Domestic Travel and Subs. - Others	111,647,956.00	
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	815,721,426.90	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	4,046,508.00	
2210402 Accommodation	0.00	
2210403 Daily Subsistence Allowance	4,899,735.75	
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	
2210400 Foreign Travel and Subsistence, and other transportation costs	8,946,243.75	0.00
2210502 Publishing & Printing Services	129,718,726.85	
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,366,375.05	
2210505 Trade Shows and Exhibitions	0.00	
2210500 Printing , Advertising and Information Supplies and Services	131,085,101.90	0.00
2210601 Rent of Vehicles	260,952,893.15	
2210603 Rents and Rates - Non-Residential	1,000,000.00	
2210604 Hire of Transport, Equipment	0.00	
2210606 Hire of Equipment, Plant and Machinery	0.00	
2210600 Rentals of Produced Assets	261,952,893.15	0.00
2210701 Travel Allowance	8,476,583.00	
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	
2210704 Hire of Training Facilities and Equipment	0.00	
2210705 Field Training Attachments	0.00	
2210706 Book Allowance	0.00	
2210707 Project Allowance	0.00	
2210708 Trainer Allowance	0.00	
2210710 Accommodation Allowance	12,769,000.00	
2210711 Tuition Fees Allowance	15,247,509.00	
2210712 Trainee Allowance	0.00	
2210714 Gender Mainstreaming	0.00	
2210700 Training Expenses	36,493,092.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	41,183,678.50	

2210802 Boards, Committees, Conferences and Seminars	38,685,004.10	
2210809 Board Allowance	72,255,480.00	
2210800 Hospitality Supplies and Servi	152,124,162.60	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	
2211007 Agricultural Materials, Supplies and Small Equipment	0.00	
2211009 Education and Library Supplies	2,000,000.00	
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	
2211015 Foods and Rations	17,425,988.00	
2211016 Purchase of Uniforms and Clothing - Staff	5,204,613.00	
2211023 Supplies for Production	73,648,047.00	
2211031 Specialised Materials - Other	0.00	
2211000 Specialised Materials and Supp	98,278,648.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment et	232,351,155.25	
2211102 Supplies and Accessories for Computers and Printers	1,999,560.00	
2211103 Sanitary and Cleaning Materials, Supplies and Services	0.00	
2211100 Office and General Supplies and Services	234,350,715.25	0.00
2211201 Refined Fuels and Lubricants for Transport	175,303,190.65	
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	2,999,990.00	
2211200 Fuel Oil and Lubricants	178,303,180.65	0.00
2211301 Bank Service Commission and Charges	0.00	
2211305 Contracted Guards and Cleaning Services	38,489,466.40	
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bod	282,350.00	
2211308 Legal Dues/fees, Arbitration and Compensation Payments	271,466,190.80	
2211310 Contracted Professional Services	120,714,903.00	
2211311 Contracted Technical Services	151,749,919.85	
2211323 Laundry Expenses	0.00	
2211334 Sports Allowance	0.00	
2211335 Monitoring and Evaluation Expenses	18,553,600.00	
2211300 Other Operating Expenses	601,256,430.05	0.00
2210000 Goods and Services	2,662,117,699.45	0.00
2220101 Maintenance Expenses - Motor Vehicles	37,177,491.15	
2220100 Routine Maintenance - Vehicles	37,177,491.15	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	3,792,530.65	
2220202 Maintenance of Office Furniture and Equipment	0.00	
2220205 Maintenance of Buildings and Stations -- Non-Residential	4,562,329.00	
2220206 Maintenance of Civil Works	0.00	
2220207 Maintenance of Roads, Ports and Jetties	0.00	
2220209 Minor Alterations to Buildings and Civil Works	0.00	
2220210 Maintenance of Computers, Software, and Networks	4,999,947.35	
2220200 Routine Maintenance - Other Assets	13,354,807.00	0.00
2220000 Routine Maintenance	50,532,298.15	0.00
2620141 International Organizations		
2620100 Membership Fees and Dues and Subscriptions to International Organizations		
2620000 Grants and Other Transfers to International Organizations		
2630101 Current Grants to Semi-Autonomous Government Agencies	1,000,000.00	

2630100 Current Grants to Government Agencies and other Levels of Government	1,000,000.00	0.00
2630203 Capital Grants to Other levels of government		
2630200 Capital Grants to Government Agencies and other Levels of Government		
2630000 Grants & Transfer To Other Govt. Units	1,000,000.00	0.00
2640503 Other Capital Grants and Trans	3,031,116,271.00	
2640500 Other Capital Grants and Trans	3,031,116,271.00	0.00
2640000 Other Transfers and Emergency Relief	3,031,116,271.00	0.00
2710102 Gratuity - Civil Servants	6,816,860.05	
2710100 Government Pension and Retirement Benefits	6,816,860.05	0.00
2710000 Social Security Benefits	6,816,860.05	0.00
2990108 Invoice Price Variance		
2990100 System Required Expenses		
2990000 System Required Expense A/cs		
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	106,123,327.45	
Accumulated Depreciation - Construction of Building		2,122,466.55
3110200 Construction of Building	106,123,327.45	2,122,466.55
3110301 Refurbishment of Residential Buildings		
3110302 Refurbishment of Non-Residential Buildings	129,242,001.60	
Accumulated Depreciation - Refurbishment of Buildings		2,584,840.03
3110300 Refurbishment of Buildings	129,242,001.60	2,584,840.03
3110504 Other Infrastructure and Civil Works		
3110500 Construction and Civil Works		
3110701 Purchase of Motor Vehicles	64,420,358.00	
Accumulated Depreciation - Vehicles and Other Transport Equipment		8,052,544.75
3110700 Purchase of Vehicles and Other Transport Equipment	64,420,358.00	8,052,544.75
3111001 Purchase of Office Furniture and Fittings	8,221,220.00	
3111002 Purchase of Computers, Printers and other IT Equipment	136,904,689.00	
3111009 Purchase of other Office Equipment	19,999,700.00	
Accumulated Depreciation - Office Furniture and General Equipment		48,098,969.20
3111000 Purchase of Office Furniture and General Equipment	165,125,609.00	48,098,969.20
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant		
3111106 Purchase of Fire fighting Vehicles and Equipment		
3111109 Purchase of Educational Aids and Related Equipment		
3111111 Purchase of ICT Networking and Communication Equipment		
3111112 Purchase of Software		
3111114 Purchase of Survey Equipment		
3111119 Purchase of Lifts		
3111100 Purchase of Specialised Plant, Equipment and Machinery		
3111201 Overhaul of Plant, Machinery and Equipment		
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment		
3111401 Pre-feasibility, Feasibility and Appraisal Studies	114,014,610.00	
3111402 Engineering and Design Plans		
3111403 Research		
3111404 Research Allowance		
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Sup	114,014,610.00	0.00


3110000 Acquisition of Fixed Capital Assets	578,925,906.05	60,858,820.53
3130101 Acquisition of Land		
3130100 Acquisition of Land		
3130000 Acquisition of Land and Intangible Assets		
Depreciation-Property, plant and equipment	60,858,820.53	
Amortization-Intangible assets		
	60,858,820.53	-
Depreciation and amortization expense	60,858,820.53	-
3520204 Sale of Goods and Fees for Services		
3520200 Receipts from the Sale of Other Inventories, Stocks, and Commodities		
3520304 Sale of Goods and Fees for Services		
3520300 Receipts from the Sale of Inventories, Stocks and Commodities		
3520000 Receipts from Sales of Inventories		
6530101 Ministry HQ Recurrent Bank A/C	11,447,440.70	
6530102 Revenue Deposit E-312 A/C	12,150,417.00	
6530100 Recurrent Bank Accounts	23,597,857.70	0.00
6530000 Recurrent Bank Accounts	23,597,857.70	0.00
6540101 Ministry HQ Development Bank A	4,910,190.15	
6540138 Affordable Housing Finance Project	5,659,893.70	
6540100 Development Bank Accounts	10,570,083.85	0.00
6540000 Development Bank Accounts	10,570,083.85	0.00
6550101 Ministry HQ Deposit Bank A/C	261,933,809.90	
National Bank of Kenya - KISM Deposit	11,090,763.00	
6550100 Deposit Bank Accounts	273,024,572.90	0.00
6550000 Deposit Bank Account	273,024,572.90	0.00
6580101 Cash		
6580104 Cash in Transit		
6580100 Cash in Hand		
6580000 Cash in Hand		
6710102 Salary Paid in Advance		
6710103 Salary advance		
6710100 Debtors & Advances - Employees		
6710000 Domestic Debtors & Advances		
6740101 Prepayment		
6740102 R/D Cheques		
6740103 Loss of Cash		
6740100 Other Debtors & Pre-payments		
6740000 Other Debtors & Pre-payments		
6760101 Standing Imprests		
6760103 Temporary Imprests		
6760100 Imprests		
6760000 Government Imprests		
6780101 General Suspense A/C		
6780103 District Suspense A/c	1,679,758.60	
6780111 Salary Advance Recovery		

6780100 Suspense & Clearance Account	1,679,758.60	0.00
6780000 Suspense & Clearance Account	1,679,758.60	0.00
6790102 Receiving Inventory A/C		
6790100 Other Current System A/cs		
6790000 Other Current Assets (System r		
7310101 General Deposits		202,135,137.15
7310107 10% Retention Money		59,798,672.75
7310111 Miscellaneous Deposits (Surve		12,150,417.00
KISM Deposits		11,090,763.00
7310113 Students Welfare		
7310114 Sports Activity		
7310115 Caution Money		
7310116 Project/ Examination Fee		
7310117 Registration/ Library (KISM)		
7310118 JICA Funded Projects		
7310100 General Deposits Items	0.00	285,174,989.90
7310000 Deposits	0.00	285,174,989.90
Trade payables		12,553,477,551.00
7320006 NSSF		
7320007 Co-operatives		
7320008 Insurances		
7320010 Court Attachments		
7320012 Staff Welfare Associations		
7320000 Other Liabilities	-	12,553,477,551.00
7320101 PAYE		
7320102 NHIF		
7320103 House Rent		
7320104 Car Loans		
7320106 NSSF		
7320107 Co-operatives		
7320108 Insurances		
7320109 Hire Purchases		
7320110 Court Attachments		
7320111 WCPS		
7320112 Staff Welfare Associations		
7320113 HELB Deductions		
7320114 Union Dues		
7320115 Save As You Earn (SAYE)		
7320116 Mortgages / Bank Loans		
7320117 Govt. Liability Attachments		
7320118 Provident Fund		
7320119 RTD Salary - held for officer		
7320120 Staff Contribution		
7320121 Salary Overpayment Refunds		
7320123 Civil Service Housing Fund		

7320124 3% Commission on Deductions		
7320125 Emergency Response Fund		
7320127 Housing Levy		
7320199 Salary Control Account		
7320100 Salary Deductions		
7320201 Contractors Retention Money		
7320208 Public Procurement Capacity Building Levy		
7320200 Other General Liabilities		
7320000 Other Liabilities	-	12,553,477,551.00
7380101 General Withholding Tax		
7380102 VAT Withholding		
	7380100	
7380000 Withholding Taxes		
7390101 Inventory AP Accrual		
7390102 Expense AP Acruel		
7390103 AP Liabilities		
7390100 System Required Liabilities		
7399999 Cash Clearing A/c		
	7399900	
7390000 System Required Liabilities A/cs		
9910101 Provision for Encumbrance		
9910100 General Provisions		
9910201 Exchequer Releases/ Provisioning Account		6,055,611,058.70
9910209 Remittances to Exchequer Miscellaneous Revenue	8,266,572.95	
9910200 Exchequer Provisions	8,266,572.95	6,055,611,058.70
9910000 Provisions	8,266,572.95	6,055,611,058.70
9999999 Consolidated Fund	12,814,702,721.65	
	9999900	12,814,702,721.65
9990000 Opening Balance Reserves	12,814,702,721.65	0.00
	Total	22,513,092,222.38
		22,513,092,222.38

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

Prepared By: Rose Ndlovu AAG 

Reviewed By: Edwin Munyi AAG 

Approved By: _____

Trial Balance Report

Entity: 1112-State Department for Lands and Physical Planning

Current Period: JUL-24 To JUN-25

Account No and Description	FINAL TB	
	Debit Balance	Credit Balance
	Kshs	Kshs
1160101 Stamp Duty		
1160100 Other Taxes not elsewhere classified)		
1160000 Other Taxes (not elsewhere classified)		
1420203 Other Land Revenue		3,498,879,820.25
1420217 Conveyancing Fees		
1420200 Administrative Fees and Charges	0.00	3,498,879,820.25
1420310 Examination and Tuition Fees		
1420300 Administrative Fees and Charges collected as AIA		
1420499 Receipts from Incidental Sales		20,000,000.00
1420400 Incidental Sales by Non-Market Establishments	0.00	20,000,000.00
1420504 Course Fees and Hostel Charges		39,089,982.00
1420500 Incidental Sales by Non-Market Establishments Collected as AIA	0.00	39,089,982.00
1420000 Sales of Goods and Services	0.00	3,557,969,802.25
1530402 Sale of Old Office Equipment and Furniture		
1530400 Sales Of Council Assets		
1530000 Miscellaneous Fees & Charges		
1540105 Other Miscellaneous Receipts		
1540100 Other Miscellaneous Revenues		
1540000 Financial Assets Loan		
2110101 Basic Salaries - Civil Service	1,998,853,018.15	
2110100 Basic Salaries - Permanent Employees	1,998,853,018.15	0.00
2110202 Casual Labour - Others	108,373,336.00	
2110200 Basic Wages - Temporary Employees	108,373,336.00	0.00
2110301 House Allowance	549,869,925.80	
2110303 Acting Allowance	1,221,000.00	
2110307 Hardship Allowance	13,768,600.00	
2110309 Special Duty Allowance	3,502,350.00	
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2110312 Responsibility Allowance	2,475,700.00	
2110313 Entertainment Allowance	10,210,600.00	
2110314 Transport Allowance	180,451,894.80	
2110315 Extraneous Allowance	10,396,560.00	
2110317 Domestic Servant Allowance	4,555,060.00	
2110318 Non Practising Allowance	55,954,529.50	
2110320 Leave Allowance	19,667,929.50	

2110336 Car Purchase Allowance	0.00	
2110300 Personal Allowances paid as part of Salary	882,656,445.35	0.00
2110000 Wages and Salary Contributions	2,989,882,799.50	0.00
2210101 Electricity	53,930,687.75	
2210102 Water and Sewerage Charges	33,807,385.60	
2210100 Utilities, Supplies and Services	87,738,073.35	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	52,417,696.35	
2210202 Internet Connections	0.00	
2210203 Courier & Postal Services	3,450,035.50	
2210206 Licencing fees for Communication	0.00	
2210200 Communication, Supplies and Services	55,867,731.85	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	108,878,236.00	
2210302 Accommodation - Domestic Travel	101,329,130.90	
2210303 Daily Subsistence Allowance	389,065,464.00	
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	
2210309 Field Allowance	104,800,640.00	
2210399 Domestic Travel and Subs. - Others	111,647,956.00	
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	815,721,426.90	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	4,046,508.00	
2210402 Accommodation	0.00	
2210403 Daily Subsistence Allowance	4,899,735.75	
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	
2210400 Foreign Travel and Subsistence, and other transportation costs	8,946,243.75	0.00
2210502 Publishing & Printing Services	129,718,726.85	
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,366,375.05	
2210505 Trade Shows and Exhibitions	0.00	
2210500 Printing , Advertising and Information Supplies and Services	131,085,101.90	0.00
2210601 Rent of Vehicles	260,952,893.15	
2210603 Rents and Rates - Non-Residential	1,000,000.00	
2210604 Hire of Transport, Equipment	0.00	
2210606 Hire of Equipment, Plant and Machinery	0.00	
2210600 Rentals of Produced Assets	261,952,893.15	0.00
2210701 Travel Allowance	8,476,583.00	
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	
2210704 Hire of Training Facilities and Equipment	0.00	
2210705 Field Training Attachments	0.00	
2210706 Book Allowance	0.00	
2210707 Project Allowance	0.00	
2210708 Trainer Allowance	0.00	
2210710 Accommodation Allowance	12,769,000.00	
2210711 Tuition Fees Allowance	15,247,509.00	
2210712 Trainee Allowance	0.00	
2210714 Gender Mainstreaming	0.00	
2210700 Training Expenses	36,493,092.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	41,183,678.50	

2210802 Boards, Committees, Conferences and Seminars	38,685,004.10	
2210809 Board Allowance	72,255,480.00	
2210800 Hospitality Supplies and Servi	152,124,162.60	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	
2211007 Agricultural Materials, Supplies and Small Equipment	0.00	
2211009 Education and Library Supplies	2,000,000.00	
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	
2211015 Foods and Rations	17,425,988.00	
2211016 Purchase of Uniforms and Clothing - Staff	5,204,613.00	
2211023 Supplies for Production	73,648,047.00	
2211031 Specialised Materials - Other	0.00	
2211000 Specialised Materials and Supp	98,278,648.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	232,351,155.25	
2211102 Supplies and Accessories for Computers and Printers	1,999,560.00	
2211103 Sanitary and Cleaning Materials, Supplies and Services	0.00	
2211100 Office and General Supplies and Services	234,350,715.25	0.00
2211201 Refined Fuels and Lubricants for Transport	175,303,190.65	
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	2,999,990.00	
2211200 Fuel Oil and Lubricants	178,303,180.65	0.00
2211301 Bank Service Commission and Charges	0.00	
2211305 Contracted Guards and Cleaning Services	38,489,466.40	
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bod	282,350.00	
2211308 Legal Dues/fees, Arbitration and Compensation Payments	271,466,190.80	
2211310 Contracted Professional Services	120,714,903.00	
2211311 Contracted Technical Services	151,749,919.85	
2211323 Laundry Expenses	0.00	
2211334 Sports Allowance	0.00	
2211335 Monitoring and Evaluation Expenses	18,553,600.00	
2211300 Other Operating Expenses	601,256,430.05	0.00
2210000 Goods and Services	2,662,117,699.45	0.00
2220101 Maintenance Expenses - Motor Vehicles	37,177,491.15	
2220100 Routine Maintenance - Vehicles	37,177,491.15	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	3,792,530.65	
2220202 Maintenance of Office Furniture and Equipment	0.00	
2220205 Maintenance of Buildings and Stations -- Non-Residential	4,562,329.00	
2220206 Maintenance of Civil Works	0.00	
2220207 Maintenance of Roads, Ports and Jetties	0.00	
2220209 Minor Alterations to Buildings and Civil Works	0.00	
2220210 Maintenance of Computers, Software, and Networks	4,999,947.35	
2220200 Routine Maintenance - Other Assets	13,354,807.00	0.00
2220000 Routine Maintenance	50,532,298.15	0.00
2620141 International Organizations		
2620100 Membership Fees and Dues and Subscriptions to International Organizations		
2620000 Grants and Other Transfers to International Organizations		
2630101 Current Grants to Semi-Autonomous Government Agencies	1,000,000.00	

2630100 Current Grants to Government Agencies and other Levels of Government	1,000,000.00	0.00
2630203 Capital Grants to Other levels of government		
2630200 Capital Grants to Government Agencies and other Levels of Government		
2630000 Grants & Transfer To Other Govt. Units	1,000,000.00	0.00
2640503 Other Capital Grants and Trans	3,031,116,271.00	
2640500 Other Capital Grants and Trans	3,031,116,271.00	0.00
2640000 Other Transfers and Emergency Relief	3,031,116,271.00	0.00
2710102 Gratuity - Civil Servants	6,816,860.05	
2710100 Government Pension and Retirement Benefits	6,816,860.05	0.00
2710000 Social Security Benefits	6,816,860.05	0.00
2990108 Invoice Price Variance		
2990100 System Required Expenses		
2990000 System Required Expense A/cs		
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	106,123,327.45	
Accumulated Depreciation - Construction of Building		2,122,466.55
3110200 Construction of Building	106,123,327.45	2,122,466.55
3110301 Refurbishment of Residential Buildings		
3110302 Refurbishment of Non-Residential Buildings	129,242,001.60	
Accumulated Depreciation - Refurbishment of Buildings		2,584,840.03
3110300 Refurbishment of Buildings	129,242,001.60	2,584,840.03
3110504 Other Infrastructure and Civil Works		
3110500 Construction and Civil Works		
3110701 Purchase of Motor Vehicles	64,420,358.00	
Accumulated Depreciation - Vehicles and Other Transport Equipment		8,052,544.75
3110700 Purchase of Vehicles and Other Transport Equipment	64,420,358.00	8,052,544.75
3111001 Purchase of Office Furniture and Fittings	8,221,220.00	
3111002 Purchase of Computers, Printers and other IT Equipment	136,904,689.00	
3111009 Purchase of other Office Equipment	19,999,700.00	
Accumulated Depreciation - Office Furniture and General Equipment		48,098,969.20
3111000 Purchase of Office Furniture and General Equipment	165,125,609.00	48,098,969.20
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant		
3111106 Purchase of Fire fighting Vehicles and Equipment		
3111109 Purchase of Educational Aids and Related Equipment		
3111111 Purchase of ICT Networking and Communication Equipment		
3111112 Purchase of Software		
3111114 Purchase of Survey Equipment		
3111119 Purchase of Lifts		
3111100 Purchase of Specialised Plant, Equipment and Machinery		
3111201 Overhaul of Plant, Machinery and Equipment		
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment		
3111401 Pre-feasibility, Feasibility and Appraisal Studies	114,014,610.00	
3111402 Engineering and Design Plans		
3111403 Research		
3111404 Research Allowance		
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Sup	114,014,610.00	0.00

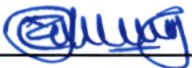
3110000 Acquisition of Fixed Capital Assets	578,925,906.05	60,858,820.53
3130101 Acquisition of Land		
3130100 Acquisition of Land		
3130000 Acquisition of Land and Intangible Assets		
Depreciation-Property, plant and equipment	60,858,820.53	
Amortization-Intangible assets		
	60,858,820.53	-
Depreciation and amortization expense	60,858,820.53	-
3520204 Sale of Goods and Fees for Services		
3520200 Receipts from the Sale of Other Inventories, Stocks, and Commodities		
3520304 Sale of Goods and Fees for Services		
3520300 Receipts from the Sale of Inventories, Stocks and Commodities		
3520000 Receipts from Sales of Inventories		
6530101 Ministry HQ Recurrent Bank A/C	11,447,440.70	
6530102 Revenue Deposit E-312 A/C	12,150,417.00	
6530100 Recurrent Bank Accounts	23,597,857.70	0.00
6530000 Recurrent Bank Accounts	23,597,857.70	0.00
6540101 Ministry HQ Development Bank A	4,910,190.15	
6540138 Affordable Housing Finance Project	5,659,893.70	
6540100 Development Bank Accounts	10,570,083.85	0.00
6540000 Development Bank Accounts	10,570,083.85	0.00
6550101 Ministry HQ Deposit Bank A/C	261,933,809.90	
National Bank of Kenya - KISM Deposit	11,090,763.00	
6550100 Deposit Bank Accounts	273,024,572.90	0.00
6550000 Deposit Bank Account	273,024,572.90	0.00
6580101 Cash		
6580104 Cash in Transit		
6580100 Cash in Hand		
6580000 Cash in Hand		
6710102 Salary Paid in Advance		
6710103 Salary advance		
6710100 Debtors & Advances - Employees		
6710000 Domestic Debtors & Advances		
6740101 Prepayment		
6740102 R/D Cheques		
6740103 Loss of Cash		
6740100 Other Debtors & Pre-payments		
6740000 Other Debtors & Pre-payments		
6760101 Standing Imprests		
6760103 Temporary Imprests		
6760100 Imprests		
6760000 Government Imprests		
6780101 General Suspense A/C		
6780103 District Suspense A/c	1,679,758.60	
6780111 Salary Advance Recovery		


6780100 Suspense & Clearance Account	1,679,758.60	0.00
6780000 Suspense & Clearance Account	1,679,758.60	0.00
6790102 Receiving Inventory A/C		
6790100 Other Current System A/cs		
6790000 Other Current Assets (System r		
7310101 General Deposits		202,135,137.15
7310107 10% Retention Money		59,798,672.75
7310111 Miscellaneous Deposits (Surve		12,150,417.00
KISM Deposits		11,090,763.00
7310113 Students Welfare		
7310114 Sports Activity		
7310115 Caution Money		
7310116 Project/ Examination Fee		
7310117 Registration/ Library (KISM)		
7310118 JICA Funded Projects		
7310100 General Deposits Items	0.00	285,174,989.90
7310000 Deposits	0.00	285,174,989.90
Trade payables		12,553,477,551.00
7320006 NSSF		
7320007 Co-operatives		
7320008 Insurances		
7320010 Court Attachments		
7320012 Staff Welfare Associations		
7320000 Other Liabilities	-	12,553,477,551.00
7320101 PAYE		
7320102 NHIF		
7320103 House Rent		
7320104 Car Loans		
7320106 NSSF		
7320107 Co-operatives		
7320108 Insurances		
7320109 Hire Purchases		
7320110 Court Attachments		
7320111 WCPS		
7320112 Staff Welfare Associations		
7320113 HELB Deductions		
7320114 Union Dues		
7320115 Save As You Earn (SAYE)		
7320116 Mortgages / Bank Loans		
7320117 Govt. Liability Attachments		
7320118 Provident Fund		
7320119 RTD Salary - held for officer		
7320120 Staff Contribution		
7320121 Salary Overpayment Refunds		
7320123 Civil Service Housing Fund		

7320124 3% Commission on Deductions		
7320125 Emergency Response Fund		
7320127 Housing Levy		
7320199 Salary Control Account		
7320100 Salary Deductions		
7320201 Contractors Retention Money		
7320208 Public Procurement Capacity Building Levy		
7320200 Other General Liabilities		
7320000 Other Liabilities	-	12,553,477,551.00
7380101 General Withholding Tax		
7380102 VAT Withholding		
	7380100	
7380000 Withholding Taxes		
7390101 Inventory AP Accrual		
7390102 Expense AP Accrual		
7390103 AP Liabilities		
7390100 System Required Liabilities		
7399999 Cash Clearing A/c		
	7399900	
7390000 System Required Liabilities A/cs		
9910101 Provision for Encumbrance		
9910100 General Provisions		
9910201 Exchequer Releases/ Provisioning Account		6,055,611,058.70
9910209 Remittances to Exchequer Miscellaneous Revenue	8,266,572.95	
9910200 Exchequer Provisions	8,266,572.95	6,055,611,058.70
9910000 Provisions	8,266,572.95	6,055,611,058.70
9999999 Consolidated Fund	12,814,702,721.65	
	9999900	12,814,702,721.65
9990000 Opening Balance Reserves	12,814,702,721.65	0.00
	Total	22,513,092,222.38
		22,513,092,222.38

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

Prepared By: Rose Ndau AAG 

Reviewed By: SWIN MUYI AAG 

Approved By: JOHN CHEGE AAG 

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 16, 2025

CERTIFICATE OF BALANCES

Customer : 131176
Balance
Date: 30-Jun-25

STATE DEPT LANDS
PHYSICAL PLANNING

Account No	Account Name	Currency	Balance
1000302798	REC-STATE DEPT LANDS AND PHYS PLANN	KES	269,859,113.60
1000302817	DEV-STATE DEPT LANDS AND PHYS PLANN	KES	71,319,181.40
1000302828	DEP-STATE DEPT LANDS AND PHYS PLANN	KES	276,621,170.95
1000302844	CBK165-STATE DEPT LANDS PHYS PLANIN	KES	0.00
1000323922	STATE DEPT LANDS PHYS PLAN. REV COL	KES	0.00
1000738038	STATE DEPT LANDS PHYSICA PLAN A.I.A	KES	117,650,417.00
1000761598	AFFORDABLE HOUSING FINANCE PROJECT	KES	41,991,356.35
1000761873	STATE DEPT LANDS STAMP DUTY COLL	KES	0.00
1000765348	STAMP DUTY REFUND ACCOUNT	KES	0.00

Micah Nabori
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

RECURRENT

Date 1/7/2025

Report of the Board of Survey on the Cash and Bank Balances for State Department for Lands and Physical Planning as at the close of business.

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

FREDRICK KARIMI - CHAIRMAN
WYCLIFFE MUGAMBI - SECRETARY
ROSE NDANA - MEMBER

assembled at the office of Cash Office for State Department Headquarters (*time*) at 9.00 a.m 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>
							NIL

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2025.

Cash on hand	..	..	..	..	..	Sh.	NIL
Bank Balance	..	..	..	..	..	Sh.	11,447,440.70
							11,447,440.70

The Bank Certificate of Balance showed a sum of Two Hundred Sixty Nine Million Eight Hundred Fifty nine Thousand One Hundred Thirteen Shilling and Sixty Cent **269,859,113.60** standing to the credit of the account on 1000302798.

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.

DATE 1/7/25

SECRETARY



MEMBER


 Chairman

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

REPUBLIC OF KENYA

DEVELOPMENT

Date 1/7/2025

Report of the Board of Survey on the Cash and Bank Balances for State Department for Lands and Physical Planning as at the close of business.

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

FREDRICK KARIMI - CHAIRMAN
WYCLIFFE MUGAMBI - SECRETARY
ROSE NDANA - MEMBER

assembled at the office of Cash Office for State Department Headquarters (time) at 9.00 a.m 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>
							NIL

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June, 2025.

Cash on hand	..	..	..	..	..	Sh. NIL
Bank Balance	..	..	..	..	..	Sh. 4,910,190.15
						4,910,190.15

The Bank Certificate of Balance showed a sum of Seventy-One Million Three Hundred and Nineteen Thousand One Hundred Eighty-One Hundred Forty Cent **71,319,181.40** standing to the credit of the account on 1000302817.

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.

DATE 1/7/25 SECRETARY [Signature]

[Signature]
 Chairman.
 MEMBER [Signature]

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

REPUBLIC OF KENYA

DEPOSIT

Date 1/7/2025

Report of the Board of Survey on the Cash and Bank Balances for State Department for Lands and Physical Planning as at the close of business.

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

FREDRICK KARIMI - CHAIRMAN
WYCLIFFE MUGAMBI - SECRETARY
ROSE NDANA - MEMBER

assembled at the office of Cash Office for State Department Headquarters (time) at 9.00 a.m 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>
							<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 30th June, 2025.

Cash on hand	..	..	..	..	..	Sh.	NIL
Bank Balance	..	..	..	..	..	Sh.	261,933,809.90
							<u>261,933,809.90</u>

The Bank Certificate of Balance showed a sum of Two Hundred Seventy-Six Million Six Hundred Twenty-One Thousand, One Hundred Seventy Shillings and Ninety-Five Cents **276,621,170.95 standing** to the credit of the account on 10003302828.

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.

DATE 1/7/25 SECRETARY Wycliffe Mugambi MEMBER.....

Fredrick Karimi
Chairman.

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

**REPUBLIC OF KEN YA
CENTRAL BANK
AIA COLLECTION**

Date 1/7/2025

Report of the Board of Survey on the Cash and Bank Balances for State Department for Lands and Physical Planning as at the close of business.

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

FREDRICK KARIMI - CHAIRMAN
WYCLIFFE MUGAMBI - SECRETARY
ROSE NDANA - MEMBER

assembled at the office of Cash Office for State Department Headquarters (time) at 9.00 a.m 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>
							NIL

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 on 30th June, 2025.

Cash on hand	..	..	..	..	..	Sh.	NIL
Bank Balance	..	..	..	..	..	Sh.	12,150,417.00
							12,150,417.00

The Bank Certificate of Balance showed a sum of One Hundred Seventeen Million Six Hundred and Fifty Thousand ,Four Hundred and Seventeen **117,650,417** standing to the credit of the account on 1000738035

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.

DATE 1/7/25 SECRETARY  MEMBER

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

District Suspense Account
Analysis as at 30.06.2025

S/no	District	Opening balances	Additions	Surrender	Balances
1	Narok North	1,644.00	10,509,830.00	10,509,830.00	1,644.00
2	Vihiga	2,690.00	3,319,999.00	3,280,761.00	41,928.00
3	Bomet	4,645.00	3,250,000.00	3,250,000.00	4,645.00
4	Lamu	780.00	4,420,000.00	4,419,856.00	924.00
5	Mwingi	7,146.00	4,389,999.00	4,389,999.00	7,146.00
6	Embu	535.00	4,240,000.00	4,209,570.00	30,965.00
7	Kiritiri	225.00	3,590,000.00	3,589,959.00	266.00
8	Meru South	1,211.00	6,110,000.00	6,110,000.00	1,211.00
9	Thika	3,062.00	4,795,000.00	4,794,801.00	3,261.00
10	Laikipia	15,350.00	5,300,000.00	5,300,000.00	15,350.00
11	Meru Central	13,935.00	11,540,000.00	11,539,998.00	13,967.00
12	Nakuru	89,956.00	5,614,500.00	5,614,500.00	89,956.00
13	Narok South	518.80	2,839,999.00	2,837,109.35	3,407.65
14	Nandi Central	404,544.00	5,890,000.00	5,110,000.00	1,184,544.00
15	Kericho	18.00	6,329,997.00	6,329,206.00	809.00
16	Nyamira	132.00	5,059,999.00	5,059,999.00	132.00
17	Kisii	631.00	4,730,000.00	4,730,000.00	631.00
18	Kisumu East	19,142.00	6,320,000.00	6,319,708.00	19,434.00
19	Garissa	117.00	2,450,000.00	2,450,000.00	117.00
20	Naivasha	53,042.00	5,819,998.00	5,871,182.00	1,858.00
21	Nyeri	-	5,170,000.00	5,066,511.00	103,489.00
22	Mombasa	-	5,070,000.00	5,069,642.00	358.00
24	Tana River	-	3,939,999.00	3,938,951.75	1,047.25
25	Kiambu	-	6,959,999.00	6,953,424.00	6,575.00
26	Taita	-	8,840,447.00	8,838,832.00	1,615.00
27	Ruiru	-	4,570,000.00	4,569,150.30	849.70
28	Kwale	-	5,110,000.00	4,976,500.00	133,500.00
29	Uasin Gishu	-	4,710,000.00	4,709,271.00	729.00
30	Kinango	-	1,890,000.00	1,880,600.00	9,400.00
31	Kajiado	289,990.00	3,687,500.00	3,977,490.00	-
32	Kilifi	221,148.40	6,740,000.00	6,961,148.40	-
33	Bungoma South	432.00	10,561,258.00	10,561,258.00	-
		1,139,894.20			1,679,758.60

**STATE DEPART OF LANDS AND PHYSICAL PLANNING
DEPOSIT ANALYSIS
AS AT 30TH JUNE 2025**

	BENEFICIARY (PAYEE)	DATE RECEIVED	AMOUNT RECEIVED	BALANCE	COMMENT
1	Various	01/07/2016	1,335,730.00	164,650.60	Compensation for KEROKA - NYANGUSI ROAD
2	Various	01/07/2016	142,376,691.35	27,170,691.35	Compensation for NAIROBI NORTHERN BY-PASS
3	Various	01/07/2016	6,869,096.00	6,869,096.00	Compensation for ST. MARY NYAKAHURA ROAD
4	Various	01/07/2016	1,188,975.00	1,188,975.00	Compensation for EMBU KIANJOKOMA ROAD
5	Various	01/07/2016	251,313.20	251,313.20	Compensation for MAI-MAHIU NAIVASHA ROAD
6	Various	01/07/2016	10,517,995.00	10,517,995.00	Compensation for EMALI - LOITOKTOK ROAD
7	Various	01/07/2016	30,090,769.25	30,090,769.25	Compensation by the KENYA RAILWAYS CORPORATION
8	Various	01/07/2016	5,000,040.00	3,822,170.00	Compensation for MERU-MARIMBA ROAD
9	Various	01/07/2016	59,851,537.70	47,623,530.00	Compensation for LANET-NJORO TURN OFF
10	Various	01/07/2016	3,740,970.00	2,541,575.00	Compensation for JKIA-UHURU HIGHWAY-GIGIRI ROAD
11	Various	01/07/2016	4,660,000.00	4,660,000.00	Compensation for MOMBASA PORT
12	Various	01/07/2016	1,250,701.60	828,939.60	Compensation for THOGOTO - GIKAMBURA ROAD
13	Various	01/07/2016	42,187,075.70	2,259,427.70	Compensation for NAIROBI-THIKA ROAD
14	Various	01/07/2016	613,172.40	613,172.40	Compensation for RUNDA - WHISPER'S ROAD
15	Various	01/07/2016	3,570,946.80	3,570,946.80	Compensation for MACHAKOS-TURN OFF- EMBAKASI ROAD
16	Various	01/07/2016	423,185.00	423,185.00	Compensation for MIIRI-ITUNDU ROAD
17	KENYA INSTITUTE OF SURVEY AND MAPPING	VARIOUS	6,969,706.50	4,250,206.50	Students Caution Money
18	VARIUOS RETENTIONS	VARIOUS	43,698,176.50	45,754,217.45	10% RETENTION
19	SALARY DEDUCTIONS	VARIOUS	4,576,094.20	12,782,131.90	SALARY
20	CIVIL SERVANT HOUSING SCHEME	15-Jan-24	1,965,146.15	1,965,146.15	HOUSING
21	PS LANDS	09/12/2021	1,193,240.00	1,193,240.00	PS LANDS
22	DEPARTMENT OF SURVEY AND MAPPING	VARIOUS		26,065,095.00	Survey of Ministry of Defence Land
23	PHYSICAL PLANNING DEPARTMENT	11/12/2018	6,085,900.00	964,296.00	Planning of Ministry of Defence Land
24	SALE OF VEHICLES	30/06/2025	30,000.00	3,579,000.00	SALE OF VEHICLES
25	Various	01/07/2016	284,040.00	284,040.00	Compensation for IMENTI-KIONYO ROAD
26	DEPARTMENT OF SURVEY AND MAPPING	03-Feb-25	17,000,000.00	17,000,000.00	FUNDS FROM MACHAKOS
27	DEPARTMENT OF SURVEY AND MAPPING	01-Apr-25	1,300,000.00	1,300,000.00	FUNDS FROM NANDI
28	DEPARTMENT OF SURVEY AND MAPPING	01-Apr-25	4,200,000.00	4,200,000.00	FUNDS FROM NANDI
	TOTAL			261,933,809.90	



NATIONAL INTELLIGENCE SERVICE

Telegrams: "SECINTEL"

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

Fax: (254-20) 8566245

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

ADM/NIS/POL.F 50/4/18/2 Vol.9 (30)

10th July, 2025

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

*Noted
File
28/7/2025*

Attn: Head of Accounting Unit

RE: CONFIRMATION OF FUNDS RECEIVED BY NATIONAL INTELLIGENCE SERVICE (NIS) FOR THE FY 2024/2025

This is to confirm that funds amounting to Kes 331,116,271.00 (Kenya Shillings Three Hundred Thirty One Million, One Hundred Sixteen Thousand, Two Hundred and Seventy One Only) were received from Ministry of Lands and Physical Planning as at 30th June 2025.

**DUKE ISABOKE MATOKE, MBS, OGW
FOR: DIRECTOR GENERAL**

Encl: Summary of Disbursement.
Copy to: **Auditor General**

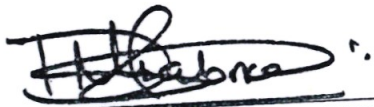
Confirmation of amounts received by National Intelligence Service (NIS) as at 30th June 2025

Reference Number	Date Disbursed	Amounts Disbursed by Ministry of Lands and Physical Planning as at 30 th June 2025				Total (KShs) (D)=(A+B+C)	Amount Disbursed to National Intelligence Service (NIS) as at 30 th June 2025 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter - Ministerial (KShs) (C)				
FT24234ZVPHY	21/08/2024	-	-	25,000,000	25,000,000	25,000,000	-	
FT24257DJT4V	13/09/2024	-	-	25,000,000	25,000,000	25,000,000	-	
FT243257RFZW	20/11/2024	-	-	100,000,000	100,000,000	100,000,000	-	
FT24334JNN6R	29/11/2024	-	-	100,000,000	100,000,000	100,000,000	-	
FT25105QYDRQ	15/04/2025	-	-	50,000,000	50,000,000	50,000,000	-	

~~Signature~~
10/07/2025

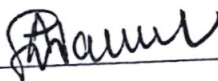
FT251559W15R	04/06/2025	-	-	31,116,271	31,116,271	31,116,271	-
Total		-	-	331,116,271	331,116,271	331,116,271	-

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



Duke Isaboke Matoke, MBS, OGW
Head of Accounting Unit

Date: 10/07/2025

Signature: 

Name: Agnes W. Waweru
Head of Accounting Unit,
Ministry of Lands and Physical Planning

Date: 28/07/25



MINISTRY OF LANDS, PUBLIC WORKS, HOUSING AND URBAN DEVELOPMENT
STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING

INTERNAL MEMO

From: Director – Directorate of Land Adjudication & Settlement
To: Head of Accounting Unit; MOLPP
Ref: DS.3/34/VOL.XIII (151)
Date: 14th July 2025
Subject: CONFIRMATION OF FUNDS FOR FINANCIAL YEAR
2024/2025



The Ministry's total Acquisition of Land allocation in financial year 2024/2025 budget of the Land Settlement Fund was Kshs.2,700,000,000 (Two billion seven hundred million shillings only).

The purpose of this memo therefore is to confirm the budgeted funds which were received as indicated below: -

SNO	DATE RECEIVED	AMOUNT (KSH)
1	8 th July 2024	300,000,000
2	25 th September 2024	750,000,000
3	16 th November 2024	750,000,000
4	17 th April 2025	200,000,000
5	8 th July 2025	1,000,000,000
Total		3,000,000,000

Attached please find copies of Statements indicating the receipts as appropriate.

CPA David Kimotho
FOR: DIRECTOR – DIRECTORATE FOR LAND ADJUDICATION & SETTLEMENT

STATUS OF CASES 2024/25 AS AT 30TH JUNE 2025

No.	Case details/Payable to	Amount
1.	Malindi ELC No. 102 of 2008 Mariam Mueni & Another – Vs – Attorney General & 2 Others	134,315,159.58
2.	Malindi ELC No. 120 of 2011 Joyce Nyokabi & Another – VS – Attorney General & 2 Others	155,853,658.82
3.	Malindi ELC No. 107 of 2008 Rose Kavita & 2 Others – Vs – Attorney General & 2 Others	191,802,047.86
4.	Nrb HC JR No. 127 of 2013 Republic (Exparte – Intersystems Ltd – Vs – Commissioner of Lands & 2 Others	766,614.00
5.	Eld ELCC No. 10 of 2013 Pius Kibet Tott & Another – Vs – Chief Land Registrar & 5 Others	4,500,000,000.00
6.	Kitale Cons. Pet. No. 16 of 2013 Multipurpose Cooperative Society – Vs – PS, MLPP & 3 Others	7,896,644.00
7.	Mombasa Civil Appeal No. 30 of 2018	5,807,500,000.00
8.	Rahimkhan Afzalkhan & 3 others Vs Hon. AG	44,753,795.60
9.	Malindi ELC NO. 97 of 2007 Joseph Manga Mugwe VS the Hon. Attorney General	270,724,166.00
10.	Malindi ELC NO. 270 of 2016 Small Wonder Ltd VS Hon. Attorney General	47,261,014.50
11.	NRB ELC. No.2175 of 2007 Joseph Kuria Kiburu VS Hon. Attorney General	388,195.00
12.	Mumias SPMCC No. 129 of 2018. Sylvanus Manuel Wlutsachi vs Land Registrar Kakamega.	450,000,000.00
13.	Mombasa ELC Constitutional Petition No. 19 Of 2022 Autohauliers (K) Limited Vs Ministry Of Lands And Physical Planning, Land Registrar Mombasa, National Land Commission, Director Survey And Attorney General	800,059,723.60
14.	Supreme Court Petition No. 1 Of 2020 Hon Attorney General Vs Zinj Limited	19,577,941.25
15.	Nairobi Milimani Hcc. 335 Of 2007 Gami Properties Limited Vs National Social Security Fund Board of Trustees And 3 Others	9,718,415.70
16.	Milimani ELC Petition No. 45 Of 2027 Tersia Wairimu Kirima (Suing On Behalf Of Gerishon Kamau Kirima) Vs Corner Place Investments Ltd & 4 Others	257,946,705.08
17.	WC/44/1991 In the Matter of Kibucho Ltd	12,698,564,080.99
Total		

HISTORICAL PENDING BILLS SUBMITTED TO PENDING BILLS VERIFICATION COMMITTEE

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING

TABLE 3A: HISTORICAL PENDING BILLS SUBMITTED TO PBVC

S/No	Contractor /supplier	Invoice	Item Description	Statutory Deductions(A)	Amount	Amount Paid	Total Outstanding Amount Of Pending Bill To Date
1	Calsung Engineering Solution	#INV-001311	Repair of water pumps at GDC		286,425.00	Nil	286,425.00
2	Rayris Enterprises	316	Title seals and stamps		498,000.00	Nil	498,000.00
3	Joscaf General Merchants Limited	42	Gel pens and transparent Folders		570,000.00	Nil	570,000.00
4	Shabra Trading Company	345	Tyres 265/60r 18		580,960.00	Nil	580,960.00
5	Cathemax Investments Limited	51	Whiteboard 8 x4 and trolloys		708,200.00	Nil	708,200.00
6	Tripletech Merchants	145	Safety box seals		750,000.00	Nil	750,000.00
7	Intermass Stationers and Print	6225	Printing paper		778,000.00	Nil	778,000.00
8	Proact Works Limited	676	Ammonia paper rolls		869,250.00	Nil	869,250.00
9	Bimerad Supplies	3	Scaler rule		980,000.00	Nil	980,000.00
10	First Option Ventures	123	Extension cables		1,050,000.00	Nil	1,050,000.00
11	Free Butterfly Agencies Limited	2060	Bottled water 18.9 lire		1,399,280.00	Nil	1,399,280.00
12	Meljo Investments	120	Safety Boxes		1,475,000.00	Nil	1,475,000.00
13	Sizemado Services	118	Box files		1,487,500.00	Nil	1,487,500.00
14	Geamel International	84	Plotter paper rolls		1,488,000.00	Nil	1,488,000.00
15	Pecar Investments	160	Filing Racks		1,655,000.00	Nil	1,655,000.00
16	Lugano Construction Company	CERT NO. 2	Refubishment at SOK		2,006,877.00	Nil	2,006,877.00
17	Nimuni Enterprises	18	Dura film		2,280,000.00	Nil	2,280,000.00
18	Ginason Company Limited	9	Dura films		2,310,000.00	Nil	2,310,000.00

19	Ndalo Enterprises	92	Office chairs and water dispensers		2,437,500.00	Nil	2,437,500.00
20	Priklein General Suppliers	65	Record books 2 quire,3quire,4quire and 6 quire		2,777,500.00	Nil	2,777,500.00
21	Ekin Supplies	10	Ammonia paper rolls		2,785,000.00	Nil	2,785,000.00
22	Reen systems	2001	Printed file folders and yellow stickers		2,800,000.00	Nil	2,800,000.00
23	Takel Salutions	3	Ammonia paper rolls		2,855,000.00	Nil	2,855,000.00
24	Image Dokta	498	Printing services		2,910,000.00	Nil	2,910,000.00
25	Cacotech Limited	17	Office Chairs		2,952,000.00	Nil	2,952,000.00
26	Jaypa Enterprises	254	Photocopying papers		2,970,750.00	Nil	2,970,750.00
27	Nimuni Enterprises	15	Hand Wash soap 20 litre container		2,972,875.00	Nil	2,972,875.00
28	Staing Enterprises Limited	458	Cotton tapes		3,000,000.00	Nil	3,000,000.00
29	Jentech Investments	59	Printed file folders and yellow stickers		3,650,000.00	Nil	3,650,000.00
30	Click N Tell Limited	1584	Intallation of storage back up		4,683,317.00	Nil	4,683,317.00
31	Etsal Agencies	788	Bottled water 20 lire and 50 ml		5,998,763.00	Nil	5,998,763.00
32	Lugano Construction Company	CERT NO 1	Refurbishment at SOK		18,061,889.40	Nil	18,061,889.40
33	Palos Florist Events	3610	Tents and Chairs		377,000.00	Nil	377,000.00
34	XRX Technologies	20230208	Printing press at SOK		40,658,645.00	Nil	40,658,645.00
35	Intercity Secure Homes	various	Securityservices for Isiolo Land Registry		2,765,014.00	Nil	2,765,014.00
36	Government Advertising Agency	3557	Advertisement		212,115.00	Nil	212,115.00

37	Government Advertising Agency	1745/2469/4008/38 72/1391/1141/1271/ 13931146/1272147 2/2366/1496/17531 752/2413/1494/	advertisement		166,665,284.00	Nil	166,665,284.00
38	Government Printer	2022	Printing services		6,960.00	Nil	6,960.00
39	Government Printer		Printing services		109,145,760.00	Nil	109,145,760.00
40	Anthopi Mechanical Engineering Services Limited	cert no. 34	Mechanical works at GDC		20,114,011.43	Nil	20,114,011.43
41	vighiyani ~Enterprises ltd	cert no. 34	works at GDC		1,854,083.25	Nil	1,854,083.25
42	V-line seices ltd	cert no. 34	works at GDC		4,309,197.98	Nil	4,309,197.98
43	Soulco Kenya ltd	cert no. 34	works at GDC		140,098.46	Nil	140,098.46
44	Hyperteck Eletrical Services	cert no. 34	Eletrical works at GDC		294,724.14	Nil	294,724.14
45	Stainless steel Masters	cert no. 34	works at GDC		7,320.26	Nil	7,320.26
46	Axis Engineering Services	cert no. 34	works at GDC		2,081,886.81	Nil	2,081,886.81
47	Pengrinus Fire and Engineering Ltd	cert no. 34	works at GDC		220,585.71	Nil	220,585.71
48	Withholding and VAT for construction of GDC final payment	Cert No.34	works at GDC		1,307,293.15	Nil	1,307,293.15
PRIOR YEARS TOTAL PENDING BILL							<u>432,187,065.59</u>