

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



THE NATIONAL ASSEMBLY
MEMBERS LAID
REPORT
DATE: 27 MAR 2019 DAY: Wed
TABLED BY: Majority Party Whip
OF Hon. Benjamin Wachuli
CLERK-AT-THE-TABLE: Miriam Ntoko

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL LAND COMMISSION**

FOR THE YEAR ENDED

30 JUNE 2018



NATIONAL LAND COMMISSION

NATIONAL LAND COMMISSION

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2018

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

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

Table of Content	Page
I. KEY COMMISSION INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE SECRETARY /CHIEF EXECUTIVE OFFICER.....	12
III. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	21
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE COMMISSION.....	22
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	23
VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES.....	24
VII. STATEMENT OF CASHFLOW	25
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	26
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	27
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	28
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	29
XII. SIGNIFICANT ACCOUNTING POLICIES	30
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	32
XIV. OTHER IMPORTANT DISCLOSURES.....	38
XV. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	38
XVI. ANNEXES.....	39

I. KEY COMMISSION INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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



**Prof. Swazuri A. Muhammad -
Chairman**

He holds Doctor of Philosophy in Land Economics, a Master of Arts in Housing Administration and a Bachelor of Arts in Land Economics all from the University of Nairobi. Previously, Prof. Swazuri Served as a Commissioner of the Constitution of Kenya Review Commission (CKRC).

With a background in teaching, Prof. Swazuri has lectured in a number of Universities in Kenya and abroad, where he has supervised PhD students. He once served as a Deputy Principal, Mombasa Polytechnic University College. Until his appointment as the Chairman, National Land Commission, Prof. was the Ag. Deputy Vice Chancellor, Technical University of Mombasa.

He is an associate member of the Institution of Surveyors of Kenya. He has served in many boards which included being the Chairman of Kwale Water and Sewerage Company, Shimo la Tewa school and a member of National Governing Committee of the Kenya Red Cross. Prof. Swazuri is a scholar who has researched and presented papers, written and reviewed books, published articles and many other scholarly works.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018



Abigael Mbagaya – Vice Chair

She holds a Master of Urban Management (MUM) and a Bachelor of Arts in Land Economics (Hons) from the University of Nairobi. She is a Full Member of the Institution of Surveyors of Kenya (MISK), Valuation and Estate Management Surveyors Chapter and is a Registered Valuer. She is an alumnus of the International Visitor Leadership Programme (IVLP). Before joining the Commission as the Vice Chairperson, Abigael worked as a Corruption Prevention Specialist at the EACC focusing on the Land and Public Service sector. She has wide experience in governance, anti-corruption and fraud prevention. She has over 22 years of work experience in both public and private sectors. Abigael is the Commission reference point for the Counties of Isiolo, Kakamega, Kirinyaga, Kisumu, Elgeyo-Marakwet, Kilifi and Nakuru.



Abdulkadir Adan Khalif – Commissioner

Commissioner Abdulkadir Adan Khalif holds a Bachelor degree in Surveying and Photogrammetry from The University of Nairobi and Geomatics Engineering from St. Cloud State University. He worked for the Ministry of Lands as a Surveyor and later joined the private sector. Abdulkadir worked in the USA as a Surveyor. He returned to Kenya in 2009 and started a private practice as a Licensed Land Surveyor until he joined the National Land Commission in 2013. He is the Commissioner in charge of NLIMS committee. He is the Commission reference point for the Counties of Garissa, Migori, Nyeri, Kajiado, Tana River and Kwale



Clement Isaiah Lenachuru – Commissioner

Commissioner Dr. Clement Isaiah Lenachuru holds a PhD in Rangeland Ecosystem from Colorado State University, USA, a Master of Science in Natural Resources, a Bachelor of Science in Natural Resources Management and a Diploma in Range Management. Dr. Lenachuru has worked at Egerton University as a lecturer in the faculty of Environment and Resources Development. He has a wealth of experience with Non-Governmental organizations where at one time he worked as a National Coordinator for Pastoralist Development Network of Kenya, an advocacy body that championed for the inclusion of the pastoralist agenda in the policy development in Kenya. Dr Lenachuru chairs Communication and Corporate Affairs, Natural Resources and Research committees. He is the Commission reference point for the Counties of Baringo, Kitui, Turkana, Wajir, Laikipia and Narok.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018



Emma Muthoni Njogu – Commissioner

Commissioner Emma Muthoni Njogu is an Advocate of the High Court of Kenya. She holds a Master of Law (LLM) in Commercial and Corporate Law from University of London, Queen Mary and Westfield College as well as a Bachelor of Law (LLB) degree and a Postgraduate Diploma in International Relations, both from the University of Nairobi. She served as a Joint Secretary to the Presidential Commission of Inquiry into the Land Law System of Kenya (Njonjo Commission), whose recommendations informed the National Land Policy and the provisions on land in the Constitution and in the land laws. While under the Office of the Attorney General, Commissioner Emma Njogu in her capacity as Head of Copyright Section served as a Joint Secretary to Kenya’s Task Force appointed to develop policies and laws to protect Kenya’s traditional knowledge, genetic resources and traditional cultural expressions. She also served as Deputy Chief State Counsel in the Department of Treaties and Agreements where she handled diverse legal and policy issues. She has expansive legal expertise and a wealth of experience in land matters. Commissioner Emma chairs the Land Administration committee and is the Commission reference point for the Counties of Embu and Nairobi.



Dr. Rose Musyoka – Commissioner

Commissioner Dr. Rose Musyoka holds a PhD. in Public Policy specializing in land policy from the University of Birmingham, UK. She also holds Master of Arts (Philosophy), Master of Arts (Urban and Regional Planning Postgraduate Diploma in Land management and Informal Settlement Regularisation from the Institute for Housing & Urban Development Studies, Erasmus University in Rotterdam, the Netherlands and Bachelor of Arts (Hons) from the University of Nairobi. Dr. Musyoka is a registered planner and lead expert in Environmental Impact Assessment and Audit. Before joining the Commission, she was a lecturer in the Department of Urban & Regional Planning at The University of Nairobi. Dr. Musyoka has also worked as an Urban and Regional planner with the Government of Kenya for over 18 years. She has researched and published in land particularly its governance, management, informal urbanisation, and access for the disadvantaged especially the poor and women. Dr Musyoka chairs Land Use Planning Committee and is the Commission reference point for the Counties of Bomet, Machakos, Makueni, Muranga, Samburu and Mombasa.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018



Dr. Samuel Kipng'etich Tororei – Commissioner

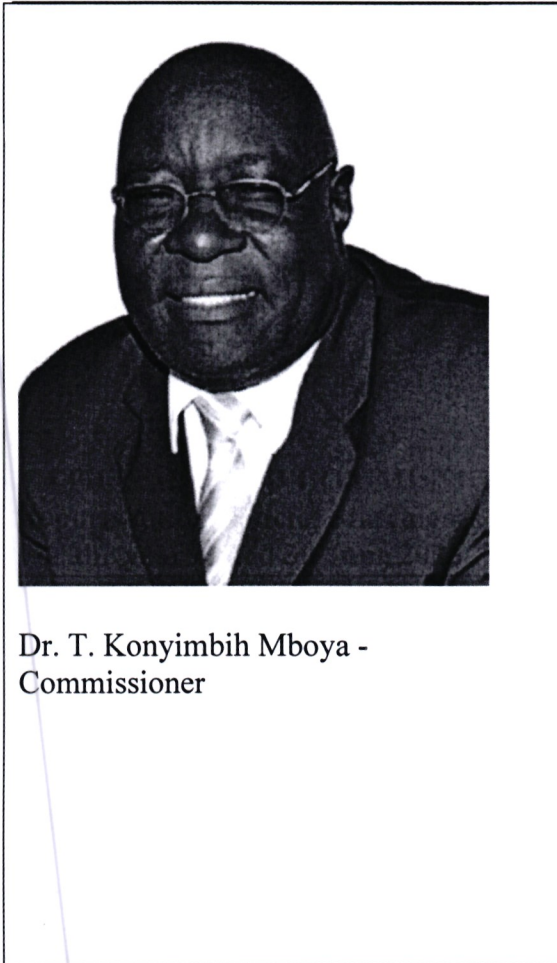
Commissioner Dr. Samuel Kipng'etich Tororei holds a Doctor of Philosophy in Environment Studies (Human Ecology), a Master of Science in Health Planning and Financing and a Bachelor of Education. He has served as a Commissioner at the Kenya National Commission on Human Rights as the Vice Chairperson and acting Chair for one year. He worked as a Director for the Kenya society for the Blind. Dr. Tororei was a delegate at the Constitution conference representing the civil society and people with disability. He has a background in teaching and lectures at Moi University, School of Public Health. He chairs the Audit and Risk Management and Historical Land Injustices Committees. He is also a Member of Land Use and Human Resource Committees. He is the Commission reference point for the Counties of Kisii, Uasin Gishu, Lamu, Vihiga Kirinyaga, Migori and West Pokot.



Silas Kinoti Muriithi – Commissioner

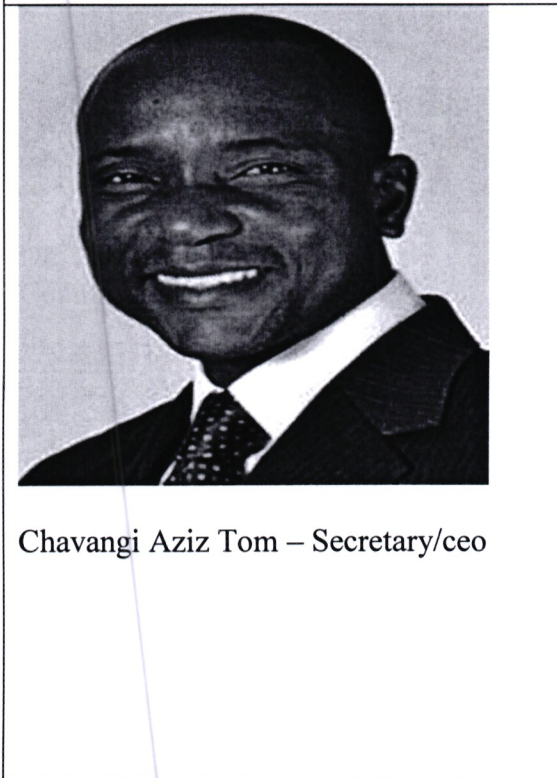
Commissioner Silas Kinoti Muriithi holds the Presidential Distinguished Service Medal (DSM) award. He has a Master of Arts in Urban and Regional Planning, a Bachelor of Science (Hons) in Surveying and Photogrammetry, both from the University of Nairobi. He has a Post Graduate Certificate in Surveying and Mapping from Geographical Survey Institute in Tsukuba, Japan. He has extensive experience spanning nearly 30 years, on all types of surveying and mapping by use of total stations, GPS, remote sensing (aerial photography/satellite imagery) as well as GIS operations, planning, surveying and mapping of settlement programmes. Commissioner Kinoti previously served as a Director in the Interim Independent Boundaries Review Commission (IIBRC). He is a member of the Institution of Surveyors of Kenya (ISK) and Kenya Institute of Planners (KIP). Mr. Kinoti has also served as a Director at the Kenya Roads Board and a past Chairman of Institution of Surveyors of Kenya (ISK). He chairs the Human Resource committee and is the Commission reference point for the Counties of Bungoma, Nyandarua, Tharaka – Nithi, Meru, Trans-Nzoia and Marsabit.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018



Dr. T. Konyimbih Mboya -
 Commissioner

Dr. T. Konyimbih Mboya has been a registered and licensed valuer in Kenya for over twenty years. He holds a PhD from the University of Cambridge in England where he studied land policy and tenure reform. He holds a first class honours degree from the University of Nairobi. He has previously worked as a property manager and land valuer both in Kenya and abroad. He has published widely in the areas of Land Valuation, Land Taxation, Land Economics, Land Tenure Reform, Land Administration, Land Management, Land Policy and Estate Management. He has been a lecturer at the University of Nairobi and has supervised several Masters Degrees and PhDs at the University. He has served in various parastatal boards, and has been an external examiner at the University of Dares Salaam. He is a member of the Kenya Cambridge Commonwealth Society, African Centre of Technology Studies, Lincoln Institute of Land Policy and the Institution of Surveyors of Kenya and has represented Kenya in various professional forums in Britain, Pakistan, Sri Lanka and Zimbabwe. In the National Land Commission, Dr. Konyimbih chairs the Committee on Land Administration, Land Taxation and Compulsory Acquisition and is a Commission reference point for the Counties of TaitaTaveta, Kiambu, Kericho, Nyamira, Nandi, Siaya and Homa Bay.



Chavangi Aziz Tom – Secretary/ceo

Mr. Chavangi Aziz Tom is a seasoned professional lawyer and a former Magistrate. Mr. Chavangi holds an LLM degree from Golden Gate University School of Law, San Francisco, U.S.A. He is an advocate of the High Court of Kenya. He has Bachelor of Law (LL.B) and Bachelor of Commerce (B.Com) from Bhopal University in India. He has worked at the Truth, Justice and Reconciliation Commission as the Director of Legal Affairs and later as the CEO and Secretary to the Commission.

He also worked for the Children Legal Action Network where he was the Executive Director for five years. Mr Chavangi Aziz has over 14 years of legal experience, having close work relations with Government Agencies, Civil Society Organizations and Development Partners at policy programme and project levels, both in urban and rural settings. He has an extensive experience in project monitoring and evaluation of donor funded projects. He once served at the Task Force on the Implementation of the Sexual Offences Act.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30 June 2018 and who had direct fiduciary responsibility were:

	Designation	Name
1	Chairman	Prof. Muhammad Abdalla Swazuri
2	Vice Chairperson	Mrs. Abigael Mbagaya Mukolwe
3	Commissioner	Dr. Tomik Konyimbih Mboya
4	Commissioner	Dr. Clement Isaiah Lenachuru
5	Commissioner	Dr. Samuel Kipng'etich Tororei
6	Commissioner	Dr. Rose Mumbua Musyoka
7	Commissioner	Ms. Emma Muthoni Njogu
8	Commissioner	Mr. Silas Kinoti Muriithi
9	Commissioner	Mr. Abdulkadir Adan Khalif
10	Secretary/Chief Executive Officer (CEO)	Mr. Chavangi Aziz Tom
11	Director, Public Land Management Information System (DPLIMS)	Prof. David Ndegwa Kuria
12	Director Land Use Planning (DLUP)	Dr. Herbert Luka Musoga
13	Director Research	Dr. Fibian Kavulani Lukalo
14	Director Finance & Administration (DFA)	Mr. Francis Karimi Mugo
15	Director Valuation & Taxation (DVT)	Dr. Salome Ludenyi Munubi
16	Director Natural Resources & Environment (DNRE)	Mr. Leonard Omullo Orondo
17	Director Land Administration (DLA)	Ms. Mercy Muthoni Njamwea
18	Ag. Director Legal Affairs & Enforcement (DLAE)	Mr Brian Ikol Adungo
19	Director Human Resource Management (DHRM)	Ms. Qabale Tache Arero
20	Director Communication, Corporate Affairs & Advocacy (DCCAA)	Mr Khalid Masoud Salim
21	Head Supply Chain Management (HSCM)	Mr. Patrick Kiprotich Malakwen
22	Head Audit & Risk Management (HARM)	Mr. Isaac Kamau Ng'ang'a
23	Head, Information & Communication Technology (HICT)	Mr. Amos Parletuan Kasaine

(d) Fiduciary Oversight Arrangements

- **Audit and Risk Management Committee**

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

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

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

- **Finance and Administration Committee**

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

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

- **Human Resource Committee**

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

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

- **Land Administration Committee**

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

Commissioner Dr. Tomik Konyimbih Mboya	-	Convenor
Commissioner Ms. Emma Muthoni Njogu	-	Member
Commissioner Mr Silas Kinoti Muriithi	-	Member
Commissioner Mr. Abdulkadir Adan Khalif	-	Member
Secretary/ CEO, Mr Chavangi Aziz Tom	-	Member

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

DLA, Ms. Mercy Muthoni Njamwea	-	Member/Secretary
Deputy DLA, Ms. Edith Sandra Olando	-	Member
Deputy DLA, Mr Daniel Rukunga Kithunka	-	Member

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

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

Commissioner Dr Clement Isiah Lenachuru	-	Convener
Commissioner Dr. Rose Mumbua Musyoka	-	Member
Commissioner Dr. Tomiik Konyimba Mboya	-	Member
Commissioner Mr. Abdulkadir Adan Khalif	-	Member
Secretary/ CEO, Mr Chavangi Aziz Tom	-	Member
DCCAA, Mr Khalid Masound Salim	-	Member/Secretary
Director Research, Dr Fibian Kavulani Lukalo	-	Member
Deputy DCCAA, Ms. Jennifer Itumbi Wambua	-	Member
Deputy DCCAA, Ms. Elijah Leiro Letangule	-	Member

• **Public Land Information Management System (PLIMS) / Information and Communication Technology (ICT) Committee**

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

Commissioner Mr. Abdulkadir Adan Khalif	-	Convener
Commissioner Dr. Clement Isiah Lenachuru	-	Member
Commissioner Mr. Silas Kinoti Muriithi	-	Member
Commissioner Ms. Emma Muthoni Njogu	-	Member
Secretary/ CEO, Mr Chavangi Aziz Tom	-	Member
DNLIMS, Prof. David Ndegwa Kuria	-	Member
DLUP, Dr. Herbert Luka Musoga	-	Member
DLA, Ms. Mercy Muthoni Njamwea	-	Member
DFA, Mr. Francis Karimi Mugo	-	Member
DVT, Ms Salome Munubi	-	Member

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

DNRE, Mr. Leonard Omullo	-	Member
Deputy Director Settlement, Ms Susan Kidemi	-	Member
Deputy Director Adjudication, Mr. Samuel Okenyi Odari	-	Member
Deputy Director Survey, Mr. Sospeter Oduor Ohanya	-	Member
Deputy DCCAA, Ms. Jennifer Itumbi Wambua	-	Member
HICT, Mr. Amos Parletuan Kasaine	-	Member/Secretary

• **Land Acquisition and Compensation Committee**

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

Commissioner Dr. Tomik Konyimbih Mboya	-	Convenor
Commissioner Dr. Rose Mumbua Musyoka	-	Member
Commissioner Ms. Emma Muthoni Njogu	-	Member
Commissioner Mr. Silas Kinoti Muriithi	-	Member
DVT Dr. Salome Ludenyi Munubi	-	Member/Secretary
DDVT, Mr Joash Mogambi Oindo	-	Member

Legal Affairs Committee

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

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

• **Land Use Planning Committee**

The Committee provides policy direction and coordination in effecting the Commission’s Constitutional mandate of monitoring and overseeing land use planning throughout the Country (Article 67(2) (h)); liaises with state agencies responsible for planning and the County Governments to ensure adherence to the law in preparing and implementing land use plans for the urban areas and the Counties; sets performance standards for preparing statutory

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

land use plans; advises on the planning and development of strategic National projects occurring on public land; gives guidance on the suitability of land to be acquired for public purposes including creating land banks and land for other uses such as public housing and industry; and is responsible to develop a framework to inform the National Government on comprehensive programme for registration of title in land throughout the country (Article 67(2)). The members of this Committee during the year were:

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

• **Other Oversight Activities**

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

(e) National Land Commission Headquarters

Ardhi House
1st Ngong Avenue
Nairobi, Kenya.

(f) National Land Commission Contacts

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

(g) National Land Commission Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. National Bank of Kenya Ltd
Upper Hill Branch
NHIF Building
P O Box 45219

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

GPO 00100
Nairobi, Kenya

(h) Independent Auditors
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

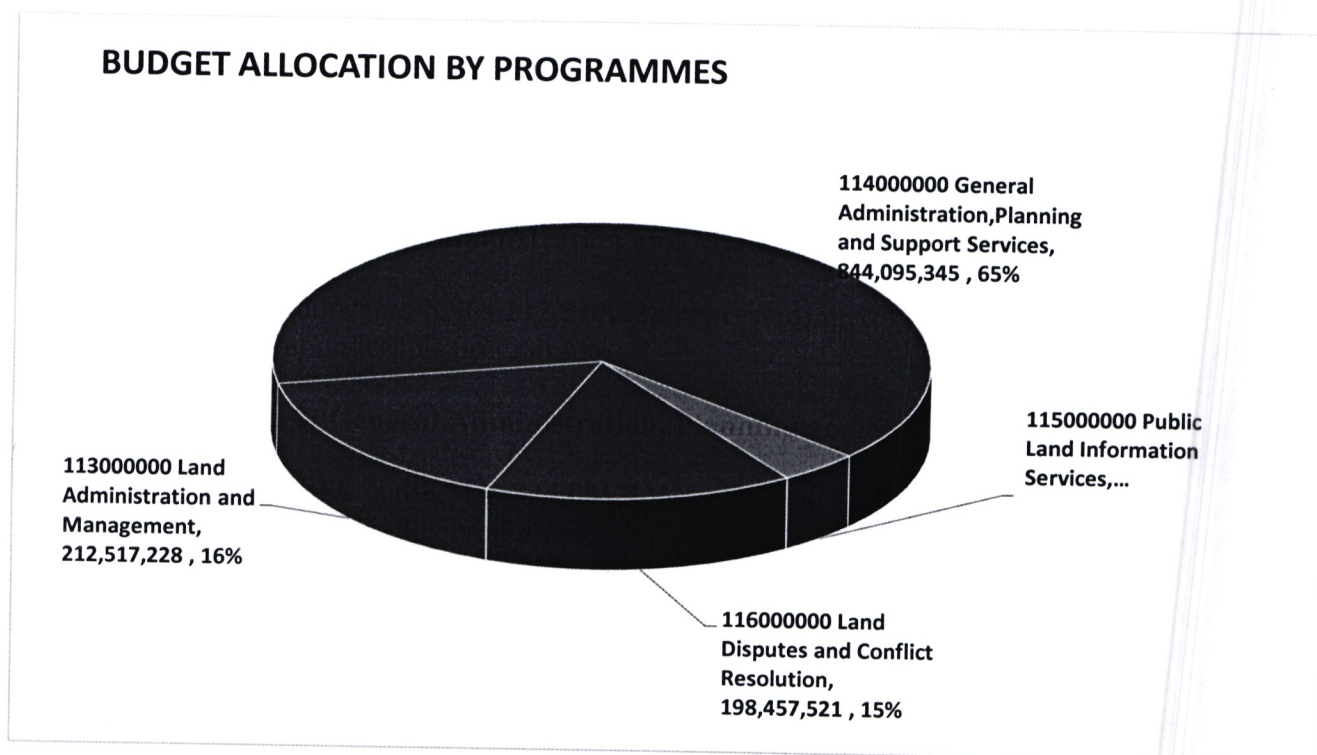
II. FORWARD BY THE SECRETARY /CHIEF EXECUTIVE OFFICER

I am pleased to present the financial statements of the Commission for the Financial Year (FY) 2017/18 that ended on 30 June 2018. National Land Commission (NLC) is one of the ten Independent Constitutional Commissions listed under Article 248(2) of the Constitution of Kenya (COK) and is established under Article 67 of the same Constitution. On top of COK, the Commission draws its mandate from various Acts of Parliament but mainly the National Land Commission Act 2012, the Land Act 2012 and the Land Registration Act 2012. The Commission's budget is fully funded through exchequer funds by the National Treasury.

BUDGET ALLOCATION

In the financial year 2017/18 The National Land Commission had a gross budget of **KShs. 1,307,167,550.00** which was made up of **KShs. 1,134,167,550.00** and **KShs. 173,000,000.00** for recurrent and development vote respectively.

The National Land Commission was to spend the gross budget of **KShs. 1,307,167,550.00** under the following programmes:



I. Programme 1: Land Administration and Management

This programme was allocated **KShs 212,517,228** representing 16% of the budget. A total of **KShs 170,262,904** was spent under this programme.

II. Programme 2: General Administration, Planning and Support Services

This programme was allocated **KShs. 844,095,345** representing 65% of the budget. A total of **KShs 837,706,618** was spent under this programme.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

III. Programme 3: Public Land Information Management System

This programme was allocated **KShs 52,097,456** representing 4% of the budget. A total of **KShs 43,004,763** was spent under this programme.

IV. Programme 4: Land Disputes and Conflict Resolution

This programme was allocated **KShs 198,457,521** representing 16% of the budget. A total of **KShs 33,782,509** was spent under this programme.

Compensation Fund

Under the Land Act 2012, NLC is mandated to undertake compensation on compulsory acquisition of land for development by either the National Government or the County Governments. This is done in collaboration with the acquiring Government bodies that provide the compensation monies.

During the current FY 2017/18 the Compensation Fund received Kshs **8,973,159,827.00** and a brought forward funds from FY 2016/2017 of **KShs 6,129,497,338.00**

In the same financial year FY 2017/18 **KShs 8,123,624,327.00** was paid out to the project affected persons (PAPs) in relation to various Government projects being implemented in different parts of the Country.

These payments relate to flagship projects geared towards achievement of Government goals under Vision 2030 blue print, Jubilee government priority projects etc. These projects among others are in the areas of national roads network, sea ports, water dams and reservoirs, national electricity transmission lines and the standard gauge railway.

During the FY 2017-18 NLC continued to engage various stakeholders on various matters that are critical to successful delivery of services for the people of Kenya, including civil society organizations (CSOs), the community and other Government institutions.

The Commission has worked with key Organizations namely Food Agriculture Organization (FAO), Action Aid Kenya, Kenya Land Alliance, Reconcile, Haki Jamii, Pamoja Trust, Kituo Cha Sheria, Muhuri, Haki Yetu, Ujamaa, World Vision Kenya, World Wide Fund for Nature (WWF), Shule Yangu, International Livestock Research Institute (ILRI) Association of Professional Societies of East Africa (APSEA), Kenya Forest Service (KFS), Kenya Wildlife Service (KWS), Geothermal Development Corporation (GDC), National Environment Management Authority (NEMA), GROOTS Kenya, among other stakeholders.

Key area of focus has been community sensitization on various land laws and land transaction processes and resolution of various conflicts. Lot of focus has also been capacity building to the devolved units of the Commission to enhance service delivery at the County level.

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2018 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2018

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	8,684,908,863.28	10,188,103,063	(1,503,194,197.00)	(3%)
Total Payments	8,603,685,303.10	9,223,376,018	(619,690,714.00)	(3%)
Surplus for the Year		964,727,045		

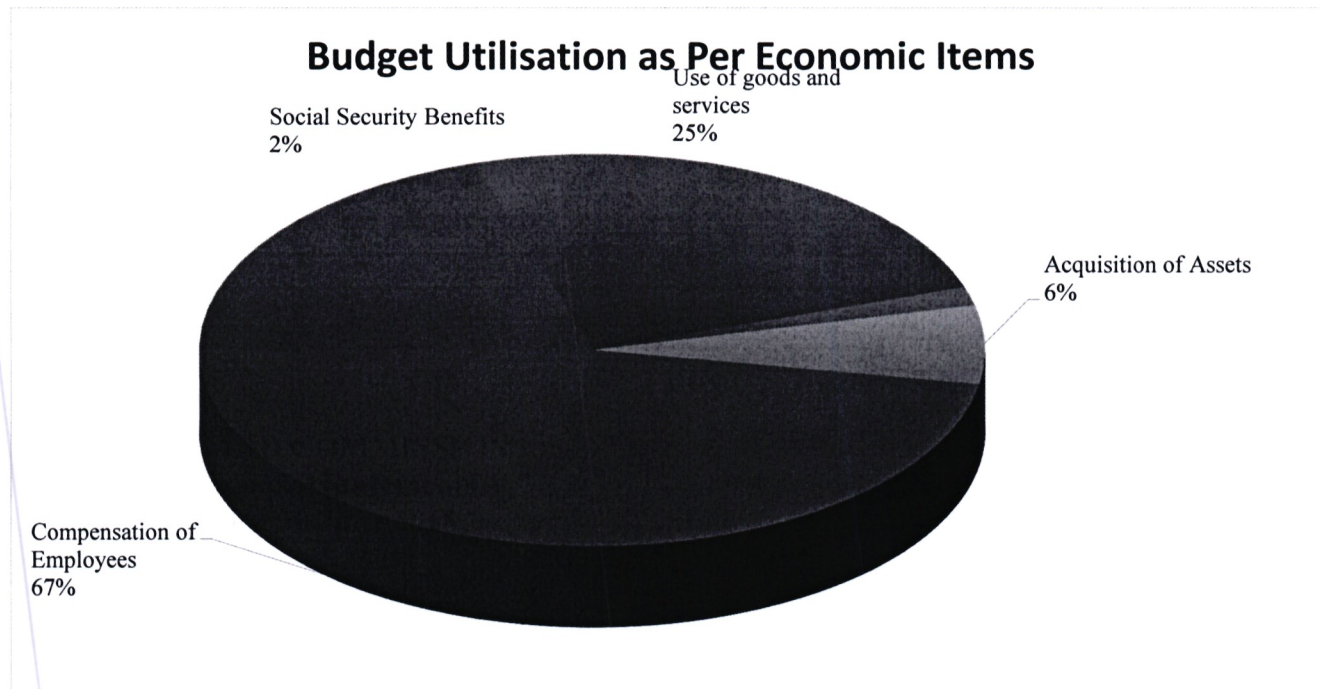
Actual receipts by the NLC stood at 3% below budget which is 97% utilisation while actual payments were 3% below budget which is also 97% utilisation. This is attributable to underutilisation of budget allocation for acquisition of assets and payments to PaPs.

Budget Utilisation

The National Land Commission spent **KShs 1,099,751,693** against an approved budget of **KShs. 1,307,167,550** representing absorption of **84%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	754,400,000	719,883,434	34,516,566.00
Use of goods and services	304,908,772	285,672,722	19,236,050.00
Social Security Benefits	17,035,000	11,129,796	5,905,204.00
Acquisition of Assets	230,823,778	69,919,020	160,904,758.00
Total Payments	1,307,167,550	1,086,604,972	220,562,578.00

Budget Utilisation as Per Economic Items



It is noted that 67% of the National Land Commission’s budget was used on compensation of employees, 25% on use of goods and services, 6% utilised in Acquisition of assets and 2% on social security benefits.

Current Year Performance against Prior Year

Financial Performance	Year to 30 th June 2018 KShs	Year to 30 th June 2017 KShs	Change KShs	% Change
Total Receipts	10,188,103,063	14,775,075,740	(4,586,972,677)	-32%
Total Payments	9,223,376,018	11,730,358,132	(2,506,982,113)	-21%
Surplus/(Deficit) for the Year	964,727,045	3,044,717,609	(2,079,990,564)	-68%

Total receipts decreased by 32% due to decreased funding mainly through exchequer releases while there was an equivalent decrease of 21% in payments attributed to the decreased funding.

Receipts

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

The total receipts for FY 2017/2018 stood at Kshs 10,188,103,063.00 representing 32% decrease from Kshs 14,775,075,740.00 for FY 2016/2017.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

Total Receipts Breakdown

	2017-2018	2016-2017	Change	%
	Kshs	Kshs		Change
RECEIPTS				
Transfers from National Treasury	1,080,695,971	1,367,400,000	(286,704,029.00)	-21%
Transfers from Other Government Entities	8,973,159,827	13,407,675,740	(4,434,515,913.00)	-33%
Other Revenues	134,247,265	-	134,247,265.00	-
TOTAL REVENUES	10,188,103,063	14,775,075,740	(4,586,972,677)	-31%

The decrease in total receipts is as a result of a decrease in exchequer releases from the National Treasury by KShs 286.7 Million due to decreased in budgetary allocation. There was also a decrease of Transfers from Other Government Entities by KShs 4.586 Billion Compared to the previous year.

Payments

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

The total payments for FY 2017/2018 stood at KShs 9,223,376,018.00 representing a 21% decrease from KShs 11,730,358,131.00 for FY 2016/2017.

Total Payment Breakdown

	2017-2018	2016-2017	Change	%
	Kshs	Kshs		Change
PAYMENTS				
Compensation of Employees	719,883,434.00	712,558,055.00	7,325,379.00	1%
Use of goods and services	285,672,722.00	477,964,982.00	(192,292,260.00)	-40%
Social Security Benefits	11,129,796.00	-	11,129,796.00	-
Acquisition of Assets	69,919,020.00	126,267,460.00	(56,348,440.00)	-45%
Other Expenses-Compensation Fund	8,123,624,327.00	10,389,808,632	(2,266,184,306.00)	-22%
Board Expenses	13,146,719.00	23,759,003.00	(23,759,003.00)	-100%
TOTAL PAYMENTS	9,223,376,018.00	11,730,358,132	(2,520,128,834.00)	-21%

Further analysis is here below;

- Use of Goods and Services decrease of negative 40% is due to budget cuts on austerity measures undertaken by the National Treasury in its supplementary budgets.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

- Acquisition of assets decrease of negative 45% is due to austerity measures done.
- Compulsory Acquisition Compensation decrease of 22% is due to slow compensation process and less funds release for projects during the financial year.
- Board expenses decrease by 100% is due to decrease or budget cuts especially on domestic and foreign travel budget lines.

Financial Assets Summary

	2017-2018	2016-2017	Change	%Change
	Kshs	Kshs		
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	7,115,620,264.00	6,156,347,839.00	959,272,425.00	13%
Cash Balances	-	-	-	
Total Cash And Cash Equivalents	7,115,620,264.00	6,156,347,839.00	959,272,425.00	13%
Accounts Receivables - Outstanding Imprest and Clearance Accounts	19,611,188.00	14,156,568.00	5,454,620.00	28%
TOTAL FINANCIAL ASSETS	7,148,527,308.00	6,170,504,407.00	964,727,045.00	14%

Bank balances increased by 13% as a result of reduced spending towards year end.

There is also an increase in accounts receivables by 28% as a result of increased imprest advance by the imprest holders mainly towards year end.

Cash Flows and Cash Position

Cash and bank balances held by National Land Commission as at 30th June 2018 was Kshs 7,115,620,264.00 compared to Kshs 6,156,347,839.00 Million held as at 30th June 2017. The breakdown of the cash and bank balances is as summarized in the table below.

Cash and Bank Balance

Cash and Bank balances	As at 30 th June 2018	As at 30 th June 2017	Change	%
	KShs	KShs	KShs	Change
Bank Balances	7,115,620,264.00	6,156,347,839.00	973,691,459.00	13%
Cash Balances	-	-	-	-
Total	7,115,620,264.00	6,156,347,839.00	973,691,459.00	13%

Bank balances increased by 14% as a result of reduced spending towards year end.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

Cash Flow Activities

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

	2017-2018	2016-2017	Change	%Change
	Kshs	Kshs		
CASH FLOW FROM OPERATING ACTIVITIES				
Net cash flow from operating activities	1,043,610,479.00	3,088,611,379.00	(2,045,000,900.00)	-66%
Net cash flows from Investing Activities	(69,919,020.00)	(126,267,460.00)	56,509,910.00	-45%
Net cash flow from financing activities	-	-	0	
			0	
NET INCREASE IN CASH AND CASH EQUIVALENT	959,272,425.00	2,962,343,920.00	(1,988,652,461.00)	-67%
Cash and cash equivalent at BEGINNING of the year	6,156,347,839.00	3,194,003,919.00	2,962,343,920.00	48%
Cash and cash equivalent at END of the year	7,115,620,264.00	6,156,347,839.00	959,272,425.00	14%

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

Net cash flows utilised in operating activities increased due to an increase in amounts utilised in the transfers from other government entities

In regard to the implementation of its mandate during the FY 2017/18, NLC recorded a number of achievements towards this end which, among others include:

- The Commission researched on Secure Land Rights in Trans Nzoia County, Youth & Land Rights and Land & Conflict in Kajiado County, research Publications; Gender & Land Rights booklet by NLC and FAO, Securing Public Lands in Marsabit County- (2017.Research on riparian land policy framework to inform MOLPP and other agencies
- Launch of the National Land Use policy, Undertook review of the National Land policy Sessional Paper No.3 of 2009, Participated in the review of the Physical Planning Bill 2017. Advised County Governments on commissions mandate to manage public land; advice on leasing out to investors in accordance with the law, developed a leaders guide for the Urban Land Use Planning Monitoring and oversight guidelines. Prepared County Land Use Planning profiles for 15 Counties i.e. Kiambu, Muranga, Nyandarua, Nyeri, Kirinyaga, Siaya, Homabay, Migori, Kisii, Nyamira, Nairobi, Lamu, Taita Taveta, Kwale and Kilifi to provide baseline information for monitoring
- The Commission approved and processed 30 Change of user, Over 400 transfer of land for land translating to titles. Issued 451 Letters of allotments .Transfers of land prepared for issuance of

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

freehold titles-60.Issued School titles issued – 500.Valuation requisitions done for stamp duty, annual rents and rent apportionment. Processed and Approved 58 Subdivisions.23 Extensions of leases,85 Renewal of lease ,24 Change of user,102 Building plans on new allocations ,19 PDPs verified for approval and several Letters of allotments verified

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

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

Finally, I want to record the Commission's appreciation to the National Treasury for the funding provided since inception and look forward to our continued cordial relations in future. The support of Parliamentary Committee on Land in advancing the Commission's agenda in Parliament cannot go unrecognised. Similarly the Parliamentary Committee on Budget Appropriations has supported the Commission in advancing its request for higher funding, thank you.

Kmmmb

Kabale Tache Arero
Ag. Secretary/CEO

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL LAND COMMISSION FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Land Commission set out on pages 23 to 49 which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation, recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of knowledge and belief were necessary for the purpose of the audit.

In my opinion, because of the significance of matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Land Commission as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

The following discrepancies were noted between the figures in the financial statements and figures in the trial balance:

Item Description	Balance in the Financial Statements Kshs	Balance in the Trial Balance Kshs	Difference Kshs
Recurrent bank account	3,463,336	(779,374,267.75)	782,837,603.75
Development bank account	-	227,249,112.90	(227,249,112.90)
Cash in hand	-	5,143,930,146.80	(5,143,930,146.80)
Debtors and advances	10,349,078	34,255,058.30	(23,905,980.30)

Report of the Auditor-General on the Financial Statements of National Land Commission for the year ended 30 June 2018

Item Description	Balance in the Financial Statements Kshs	Balance in the Trial Balance Kshs	Difference Kshs
Imprests	9,262,110	169,273,739.50	(160,011,629.50)
Other debtors	-	15,232,191.80	(15,232,191.80)
Suspense and clearance	-	438,800	(438,800)
General deposit	-	(1,599,044,811)	1,599,044,811
Other current assets	-	180,680	(180,680)
System required liabilities	-	2,983,711,072.25	(2,983,711,072.25)
General provision	-	5,177,393,171	(5,177,393,171)
Withholding tax	-	6,239,086	(6,239,086)
Total	23,074,524	11,379,483,979.80	(11,356,409,455.80)

In the circumstances, the accuracy of the financial statements for the year ended 30 June 2018 could not be confirmed.

2. Bank Balances

The statement of assets and liabilities reflects bank balance of Kshs.7,115,620,264 as at 30 June 2018. However, the reconciliation statement for the National Bank Compensation Fund account reflects unrepresented cheques totalling Kshs.61,314 whose clearance status as at the time of the audit in December 2018 was not shown. In the circumstances, the accuracy of bank balance of Kshs.7,115,620,264 as at 30 June 2018 could not be confirmed.

3.0 Other Expenses

3.1 Compensation for Mombasa Port Area Development

The statement of receipts and payments reflect other expenses totalling Kshs.8,123,624,326 as detailed in Annex 6 as at 30 June 2018. Included in this expenditure is compensation for three parcels of land to Regional Container Freight Limited totalling Kshs.224,784,720. However, the valuation reports for the three parcels of land were not produced for audit review. In the circumstances, the propriety of expenditure totaling to Kshs.224,784,720 for the year ended 30 June 2018 could not be confirmed.

3.2 Compensation for Thika Road Project

Included in other expenses is an amount of Kshs.45,367,404 paid as compensation to a supermarket situated on land LR No. 13858.70 along Thika Road measuring 0.0909 for which the registered owner of the land had been compensated Kshs.38,263,750. It was however noted that although the supermarket was registered on 16 July 2015 as per certificate of incorporation, the lease agreement between the land owner and the supermarket was dated 18 December 2009 implying that the lease was entered into before the supermarket was incorporated. Further, valuation reports for the supermarket were not availed for audit verification. Consequently, the propriety and validity of Kshs.45,367,404

paid as compensation to the supermarket could not be confirmed for the year ended 30 June 2018.

3.3 Acquisition of Landfill MITUBIRI/WEMPA BLOCK 1/6824

Included in other expenses is a payment of Kshs.82,470,000 being part payment for purchase of 50 acres of land valued at Kshs.135,470,000 for sanitary landfill in Muranga County. The money was received from State Department of Housing and Urban Development. However, no signed valuation report was availed other than a hand written draft which valued the land for Kshs.135,470,000 inclusive of 15% disturbance allowance. Further, justification for the 15% disturbance allowance was not provided given that the land was not occupied. In the circumstances, the validity of expenditure totalling Kshs.82,470,000 for the year ended 30 June 2018 could not be confirmed.

3.4 Compensation for Interruption and Loss of Business

Included in other expenses is a payment of Kshs.360,000,000 paid to a law firm on behalf of a client for interruption and loss of business for plot No. MN/VI/4806 in Mombasa. However, it was not clear how the value of interruption and loss of business was arrived at as no valuation report was availed for audit verification. Consequently, the validity of the expenditure amounting to Kshs.360,000,000 paid as compensation for interruption and loss of business could not be confirmed.

4. Pending Bills

As disclosed at Annex 1 to the financial statements, the Commission reported total pending bills of Kshs.196,701,844 as at 30 June 2018, which were not settled but were carried forward to 2018/2019. Had the bills been paid and the expenditure charged to the respective accounts in 2017/2018, the statement of receipts and payments for the year would have reflected a surplus of Kshs.768,025,201 instead of the reflected surplus of Kshs.964,727,045 for the year ended 30 June 2018.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Land Commission management in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Special Audit

The Public Accounts Committee requested the Auditor-General vide letter of ref. NA/DCS/PAC/2018/011 dated 19 March 2018 to carry out a special audit on compensation

payments made by the Commission and submit a special report on the same to Parliament. As at the time of this report, the special audit was still in progress and the report had therefore, not been finalized. The special audit report when completed may bring to light issues not captured in the course of this statutory audit report.

2. Budgetary Performance

During the year under review, the Commission's actual receipts amounted to Kshs.10,188,103,065 while the budgeted receipts amounted to Kshs.10,414,574,642 resulting in an under collection of Kshs.226,471,579 which translate to 98% efficiency in revenue collection which is commendable. Further, the Commission's actual expenditure for the year amounted to Kshs.9,223,376,018 against an expenditure budget of Kshs.9,443,938,596 resulting in an under expenditure of Kshs.220,562,578 or 98% efficiency. Further analysis indicate that the Commission budgeted expenditure on acquisition of assets amounted to Kshs.230,823,778 while that of social security benefits amounted to Kshs.17,035,000 against actual expenditure of Kshs.69,919,020 for acquisition of assets and 11,129,796 for social security benefits resulting in under expenditure of Kshs.160,904,758 and Kshs.5,905,204 respectively which translate to 30% efficiency for acquisition of assets and 65% for social security benefits. Consequently, there is need to review the budget process to ensure that resources are channeled to areas where they are needed most.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for conclusion

Land Acquisition and Compensation of Ruaraka High School and Drive Inn Primary School

Note 8 to the financial statements reflects other expenses totalling to Kshs.8,123,624,327 for the year ended 30 June 2018. Included in this amount is part payment of Kshs.1,500,000,000 to a limited company for acquisition of part of L.R.No.7879/4 by the Government. Records in relation to this acquisition indicate that a director of two companies who claimed ownership of the land vide letter dated 17 August 2016 addressed to the National Land Commission requested for compensation for land indicated as measuring 17.5364 acres comprising of 13.5364 acres occupied by Ruaraka secondary school and 4 acres occupied by a chief's camp.

The National Land Commission vide letter Ref:Val 1446 dated 13 September 2016 brought the matter to the attention of the Cabinet Secretary Ministry of Education upon which the

Ministry replied vide letter Ref:MOE/CONF/G5 dated 7 February 2017 in which the Principal Secretary acknowledged that both Ruaraka High School and Drive Inn Primary School were occupying part of LR No.7879/4 which was private land. Vide letter Ref:MOE.CONF/G5 VOL.II/16 dated 17 March 2017, the ministry of Education formally requested the National Land Commission to commence the process leading to compulsory acquisition of the land.

In a valuation report dated 14 June 2017, the National Land Commission determined the area for acquisition as measuring 6.9818 acres for Drive in Primary School and 6.7883 acres for Ruaraka High School, all totalling to 13.7701 acres at Kshs.206,000,000 per acre translating to 3,262,136,690 inclusive of 15% disturbance allowance. The valuation report however reflects total valuation of Kshs.3,269,040,600 resulting in a variance of Kshs.6,903,910 which has not been explained. Further, justification for the 15% disturbance allowance was not clear given that the claimant had not developed the land in question.

The Ministry of Education transferred Kshs.1,500,000,000 to the National Land Commission on 22 January 2018 for the purpose of the acquisition and the same was paid to the vendor on 29 January 2018 vide cheque number 000936. However, a scrutiny of certificate of postal search obtained on 16 July 2018 revealed that the property has two mortgages dated 21 December 1981 to Continental Credit Finance Limited for Kshs.21,000,000 and another dated 11 July 1986 to Kenya Posts and Telecommunications Corporation for Kshs.165,000,000. These encumbrances had not been disclosed or cleared by the time of compulsory acquisition.

In the circumstances, I am unable to confirm whether the process of acquisition was procedural and payment of Kshs.1,500,000,000 made to the vendor is a proper charge to public funds.

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

REPORT ON INTERNAL CONTROLS EFFECIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal control, risk management and governance were operating effectively, in all material respects.

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

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to continue to sustain its services.

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

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

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



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

Nairobi

1 March 2019

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

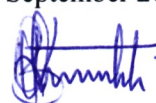
V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	2016-2017 Kshs
RECEIPTS			
Transfers from National Treasury	1	1,080,695,971	1,367,400,000
Transfers from Other Government Entities	2	8,973,159,827	13,407,675,740
Other Revenues	3	134,247,265	-
TOTAL REVENUES		10,188,103,063	14,775,075,740
PAYMENTS			
Compensation of Employees	4	719,883,434	712,558,055
Use of goods and services	5	285,672,722	477,964,982
Social Security Benefits	6	11,129,796	-
Acquisition of Assets	7	69,919,020	126,267,460
Other Expenses	8	8,123,624,327	10,389,808,632
Board Expenses	9	13,146,719	23,759,003
TOTAL PAYMENTS		9,223,376,018	11,730,358,132
SURPLUS/DEFICIT		964,727,045	3,044,717,609

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission financial statements were approved on 26th September 2018 and signed by;



Kabale Tache Arero
 Ag. Secretary/CEO




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


NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	7,115,620,264	6,156,347,839
Total Cash And Cash Equivalents		7,115,620,264	6,156,347,839
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	19,611,188	14,156,568
TOTAL FINANCIAL ASSETS		7,135,231,452	6,170,504,407
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	(7,113,280,104)	-
NET FINANCIAL ASSETS REPRESENTED BY		21,951,348	6,170,504,407
Fund balance b/fwd		6,170,504,407	3,207,863,235
Prior year adjustments	13	-	(82,076,437)
Adjustments on Deposit Funds		(7,113,280,104)	-
Surplus/Deficit for the year		964,727,045	3,044,717,609
NET FINANCIAL POSSITION		21,951,348	6,170,504,407

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Commission financial statements were approved on 26th September 2018 and signed by:


 Kabale Tache Arero
 Ag. Secretary/CEO


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

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

VII. STATEMENT OF CASHFLOW

	Note	2017-2018 Kshs	2016-2017 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	1,080,695,971	1,367,400,000
Transfers from Other Government Entities	2	8,973,159,827	13,407,675,740
Other Revenues	3	134,247,265	-
		10,188,103,063	14,775,075,740
Payments for operating expenses			
Compensation of Employees	4	(719,883,434)	712,558,055
Use of goods and services	5	(285,672,722)	477,964,982
Social Security Benefits	6	(11,129,796)	-
Other Expenses	8	(8,123,624,327)	10,389,808,632
Board Expenses	9	(13,146,719)	23,759,003
		(9,153,456,998)	11,604,090,672
Adjusted for:			
Changes in receivables		(5,454,620)	297,252
Adjustments during the year		-	82,076,437
		1,029,191,442	3,088,611,379
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(69,919,020)	(126,267,460)
Net cash flows from Investing Activities		(69,919,020)	(126,267,460)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		959,272,426	2,962,343,920
Cash and cash equivalent at BEGINNING of the year		6,156,347,839	3,194,003,919
Cash and cash equivalent at END of the year		7,115,620,264	6,156,347,839

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c%
RECEIPTS						
Exchequer releases	1,752,000,000	(444,832,450)	1,307,167,550	1,080,695,971	226,471,579	83%
Transfers from Other Government Entities	8,973,159,827	-	8,973,159,827	8,973,159,827	-	100%
Other Receipts	134,247,265	-	134,247,265	134,247,265	-	100%
Total Receipts	10,859,407,092	(444,832,450)	10,414,574,642	10,188,103,063	226,471,579	99%
Payments						
Compensation of Employees	372,500,000	381,900,000	754,400,000	719,883,434	34,516,566	95%
Use of goods and services	276,483,119	28,425,653	304,908,772	285,672,722	19,236,050	94%
Social Security Benefits	1,017,500	16,017,500	17,035,000	11,129,796	5,905,204	65%
Acquisition of Assets	241,647,563	(10,823,785)	230,823,778	69,919,020	160,904,758	30%
Other Expenses	8,123,624,327	-	8,123,624,327	8,123,624,327	-	100%
Board Expenses	13,146,719	-	13,146,719	13,146,719	-	100%
Grand Total	9,028,419,228	415,519,368	9,443,938,596	9,223,376,018	220,562,578	98%
Surplus/Deficit				964,727,045		

Note,

(a) Below are commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. Exchequer releases from the National Treasury are at 83% due to budget reduction during supplementary and unavailability of funds.
- ii. Acquisition of assets was at 30% due to not receiving development exchequers from the National Treasury.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

RECEIPTS										
Exchequer releases	1,452,000,000	(317,832,450)	1,134,167,550	1,064,156,171	71,835,647					94%
Transfers from Other Government Entities	8,973,159,827	-	8,973,159,827	8,973,159,827	-					100%
Other Receipts	134,247,265	-	134,247,265	134,247,265	-					100%
Total Receipts	10,559,407,092	(317,832,450)	10,241,574,642	9,206,836,276	71,835,647					99%
PAYMENTS										
Compensation of Employees	372,500,000	381,900,000	754,400,000	719,883,434	34,516,566					95%
Use of goods and services	276,483,119	28,425,653	304,908,772	285,672,722	19,236,050					94%
Social Security Benefits	1,017,500	16,017,500	17,035,000	11,129,796	5,905,204					65%
Acquisition of Assets	91,647,563	(33,823,785)	57,823,778	53,379,278	4,444,500					92%
Board Expenses	13,146,719	-	13,146,719	13,146,719	-					100%
Other Expenses	8,123,624,327	-	8,123,624,327	8,123,624,327	-					100%
Grand Total	8,878,419,228	392,519,368	9,270,938,596	9,206,836,276	64,102,320					99%
Surplus/Deficit				964,726,987						

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

RECEIPTS							
Exchequer releases	300,000,000	(127,000,000)	173,000,000	16,539,800	154,635,932		10%
Total Receipts	300,000,000	(127,000,000)	173,000,000	16,539,800	154,635,932		10%
Payments							
Acquisition of Assets	150,000,000	23,000,000	173,000,000	16,539,742	156,460,258		10%
Grand Total	150,000,000	23,000,000	173,000,000	16,539,742	156,460,258		10%
Surplus/Deficit	150,000,000	(150,000,000)	-	58	58		

(a) Below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. Exchequer releases for Development from the National Treasury are at 11% due to budget reduction during supplementary and unavailability of funds.
- ii. Acquisition of assets was at 10% due to not receiving development exchequers from the National Treasury.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
11300000		Land Administration and Management	212,517,228	170,262,904	42,254,324
	113010000	Land Administration and Management	-	250,482	(250,482)
	113020000	Research and advocacy	32,108,656	25,946,470	6,162,186
	113030000	Sustainable natural resources	30,902,615	21,138,472	9,764,143
	113040000	Land tenure security	109,297,741	90,795,178	18,502,563
	113050000	Valuation taxation and compulsory acquisition	17,994,553	15,344,798	2,649,755
	113060000	Settlement and adjudication	2,344,000	1,366,905	977,095
	113070000	School titling	19,869,663	15,420,600	4,449,063
11400000		General Administration, Planning & Support Services	844,095,345	837,706,618	6,388,727
	114010000	General administration	844,095,345	837,706,618	6,388,727
11500000		Public Land Information Management System	52,097,456	43,004,763	9,092,693
	115010000	Land disputes	52,097,456	43,004,763	9,092,693
11600000		Land dispute and conflict Resolution	198,457,521	48,777,408	149,680,113
	116010000	NLIMS	198,457,521	48,777,408	149,680,113
		Grand Total	1,307,167,550	1,099,751,693	207,415,857

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Commission at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

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

10. Comparative figures

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

11. Subsequent events

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

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	251,478,771	286,500,000
Total Exchequer Releases for quarter 2	275,553,700	305,600,000
Total Exchequer Releases for quarter 3	312,427,500	300,500,000
Total Exchequer Releases for quarter 4	241,236,000	474,800,000
Total	1,080,695,971	1,367,400,000

2 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers from Central government entities	8,973,159,827	13,407,675,740
		-
TOTAL	8,973,159,827	13,407,675,740

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

2a) TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
KURA	385,015,569.20	3,593,567,239.10
KENHA	1,162,584,106.00	2,169,239,380.00
KENYA PORTS AUTHORITY		28,903,268.00
TANATHI	-	1,001,000,000.00
MINISTRY OF WATER & IRRIGATION	-	250,000,000.00
KERRA	22,568,475.00	5,124,863.00
KCCC	-	1,500,000.00
KAA	-	300,840,000.00

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

KENYA RAILWAY CORPORATION	1,893,075,633.00	4,513,264,775.80
MINISTRY OF TRANSPORT	-	1,231,501,376.00
MINISTRY OF ENVIROMENT	-	5,000,000.00
MINISTRY OF WATER	1,599,748,901.00	-
HOUSING	85,166,400.00	53,000,000.00
FAO REFUND	-	3,815,777.00
OFFICE OF THE PRESIDENT	-	25,000,000.00
INTEREST EARNED	-	134,082,992.25
OTHERS - (NON APPLIED)		91,836,069.00
EACC	1,518,000,000.00	
SBI	8,000,000.00	-
ATHI WATER SERVICES BOARD	694,193,106.40	
MINISTRY OF EDUCATION	1,500,000,000.00	
LAPSSET	2,000,000.00	
TELKOM	551,500.00	
COUNTY GOVERNMENT OF KERICHO	102,256,137.00	
TOTAL	8,973,159,827.00	13,407,675,740.15

We have confirmed the above amounts with the disbursing entities.

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER REVENUES

	2017-2018	2016-2017
	Kshs	Kshs
Interest Received from NBK Compensation Fund	134,247,265	
TOTAL	134,247,265	-

4 COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	464,134,374.00	498,207,042
Basic wages of temporary employees	15,954,225.72	-
Personal allowances paid as part of salary	238,609,434.54	214,351,013
Pension and other social security contributions	1,185,400.00	
TOTAL	719,883,434.00	712,558,055

5 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Utilities, Supplies and Services	362,000	629,500
Communication, Supplies and Services	6,662,143	24,193,817
Domestic Travel and Subsistence, and Other Transportation Costs	88,991,333	61,014,066
Foreign Travel and Subsistence, and other transportation costs	16,156,664	12,262,023
Printing , Advertising and Information Supplies and Services	9,957,279	38,440,977
Rentals of Produced Assets	26,600,476	25,281,600
Training Expenses	2,908,643	20,017,218
Hospitality Supplies and Services	28,157,900	199,793,671
Insurance Costs	62,588,858	62,590,613

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

Specialized Materials and Supplies	133,733	-
Office and General Supplies and Services	8,778,180	9,539,190
Fuel Oil and Lubricants	17,739,813	10,029,153
Other Operating Expenses	4,662,700	8,599,508
Routine Maintenance - Vehicles	11,833,001	3,225,802
Routine Maintenance - Other Assets	140,000	2,347,844
TOTAL	285,672,722	477,964,982

6 SOCIAL SECURITY BENEFITS

	2017-2018	2016-2017
	Kshs	Kshs
Government pension and retirement benefits-Gratuity Civil Servants	11,129,796	-
TOTAL	11,129,796	-

7 ACQUISITION OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Non-Financial Assets		
Purchase of Vehicles and Other Transport Equipment	20,996,004	-
Purchase of Office Furniture and General Equipment	13,031,764	18,248,780
Purchase of Specialized Plant, Equipment and Machinery	19,944,092	108,018,680
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	15,947,160	-
TOTAL	69,919,020	126,267,460

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

8 OTHER EXPENSES

	2017-2018	2016-2017
	Kshs	Kshs
Bank charges -NBK Account Compensation fund	500,343	529,613
Other expenses-Payments on behalf of other govt entities (ANNEX 6)	8,123,123,984	10,389,279,019
TOTAL	8,123,624,327	10,389,808,632

9. BOARD EXPENSES

	2017-2018	2016-2017
	Kshs	Kshs
Emoluments for Executives	7,540,379	23,759,003
Domestic Travels commissioners	2,687,100	-
Foreign Travels commissioners	651,240	-
Airtime for commissions	2,268,000	-
TOTAL	13,146,719	23,759,003

10: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2017-2018	2016-2017
			Kshs	Kshs
Central Bank of Kenya, 1000222011 ,KShs		Recurrent	3,463,278	26,850,500
Central Bank of Kenya, 1000222011 ,KShs		Development	58	
National bank of kenya Compensation Fund		Fund	6,196,301,854	6,129,497,338
Central Bank of Kenya Compensation Fund		Fund	915,855,074	-
Total			7,115,620,264	6,156,347,839

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

11: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	<i>2017-2018</i>	<i>2016-2017</i>
	<i>Kshs</i>	<i>Kshs</i>
Government Imprests	9,262,110	6,978,432
Salary advances	10,349,078	7,178,136
Total	19,611,188	14,156,568

12. ACCOUNTS PAYABLE

<i>Description of the error</i>	<i>2017-2018</i>	<i>2016-2017</i>
	<i>Kshs</i>	<i>Kshs</i>
Bank balance bf	6,129,497,338	3,111,630,230.00
Deposits	9,107,407,092	13,407,675,740.00
Payments	(8,123,624,326)	10,389,808,632.00
Bal c/f	7,113,280,104	6,129,497,338.00

13. PRIOR YEAR ADJUSTMENTS

<i>Description of the error</i>	<i>2017-2018</i>	<i>2016-2017</i>
	<i>Kshs</i>	<i>Kshs</i>
Adjustments on bank account balances	-	(82,076,437)
	-	(82,076,437)

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

XIV. OTHER IMPORTANT DISCLOSURES

15a. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the National Land Commission

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

Related party transactions:

	2017-2018	2016-2017
	Kshs	Kshs
Key Management compensation		
Emoluments for Executives	7,540,379	7,515,324
Domestic Travels commissioners	2,687,100	4,080,615
Foreign Travels commissioners	651,240	8,803,064
Airtime for commissions	2,268,000	3,360,000
Sub Total	13,146,719	23,759,003
Transfers from other Ministries Departments and Agencies	8,870,903,690.60	13,407,675,740
Transfers from Counties	102,256,137	-
Sub Total	8,973,159,827.60	13,407,675,740

XV. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

There were no follow up issues related to the financial year 2016/17 audit

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended June 30, 2018

XVI. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

S/NO	VOUCHER NO	PAYEE	AMOUNT
1	1108	Simeon Tingaa	66,442
2	1134	Saida Isak	100,000
3	310	Eward Bosire	1,847,677
4	1217	Molu Halake	100,000
5	1199	Andrew Rotich	183,205.50
6	1198	Andrew Rotich	83,800
7	1200	Andrew Rotich	65,475
8	1201	Andrew Rotich	95,557.50
9		J G Mule	109,400
10		J G Mule	134,573
12		Rading Charles	74,000
13		G M Nkantha	100,000
15		Peter Ochuodho	100,000
16		Henry Ondara	100,000
18		J G Mule	100,000
19		Rading Charles	66,000
21		M M Kasai	100,000
22		M m Kasai	100,000
24		Josphat Wasua	100,000
26		Nobert Wangalwa	100,000
28		Nobert Wangalwa	93,000
29		Josephat Wasua	93,000
31	1327	CEO-NLIMS	1,914,500
		TOTAL	5,826,630

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

SUPPLIER	AMOUNT
Dana Clean Care Services Limited	960,000
Gelian Hotel	304,200
Gelian Hotel	463,060
Kenya Safari Lodges and Hotels	175,000
Nobility Investment	995,840
Strategic Public Relations And Research Ltd	840,000
Crown Motors Group LTD	12,500
Angani Tours and Travel Limited	1,794,595
Lake Nivasha Simba Lodge	1,185,000
Postal corporation of Kenya	1,029,363
Sweet Lake Resort	362,811
Longrock Tours and Travel	3,800,000
Kosen Safaris	799,010
Toyota Kenya	630,650
CMC Motors group ltd	42,661
Masada Hotel	468,000
Sweet Lake Resort	1,001,000
Longrock Tours and Travel	2,900,500
Medot Enterprises	409,750
NW Realite Ltd	417,600
Yellow Green Hotel	262,500
Kenya Bankers Investment Ltd	62,060
Power Groove	650,000
Cosafiri Enterprises	181,000
Kenya Bankers Investment Ltd	62,625
SignCom	446,700
Tech Source Point Ltd	8,700,000
Click n Tell ltd	3,890,000
Clempet Enterprises	8,718,131
Check point Software Technologies Ltd	2,600,000
Core Tec Systems & Solutions	29,184,268
Renaissance Planning Limited	4,187,020
TOTAL	77,535,844

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

	Supplier	Amount
1	V.A. Nyamodi & Company Advocates	3,490,000.00
2	Antony Gikaria & Co, Advocate	3,493,000.00
3	Odhiambo & Odhiambo Advocates	2,146,000.00
4	V.A. Nyamodi & Company Advocates	3,493,000.00
5	V.A. Nyamodi & Company Advocates	3,493,000.00
6	V.A. Nyamodi & Company Advocates	3,493,000.00
7		21,230,000.00
	V.A. Nyamodi & Company Advocates	
8		3,493,000.00
	V.A. Nyamodi & Company Advocates	
9		5,000,000.00
	V.A. Nyamodi & Company Advocates	
10		835,000.00
	Antony Gikaria & Co, Advocate	
11	Prof Tom Ojienda & Associates(Nairobi Hcc,Misc Application No 513 of 2016	69,000,000.00
		119,166,000.00
	Grand Total Pending Bills	196,701,844.00

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost c/f (Kshs)
Land	-		-	-
Buildings and structures	-	-		-
Transport equipment	-	20,996,004.00		20,996,004.00
Office equipment, furniture and fittings	98,502,684.00	13,031,764.00		111,342,978.00
ICT Equipment, Software and Other ICT Assets	148,546,070.00	-		148,546,070.00
Other Machinery and Equipment	127,492,284.64	19,944,092.00		147,436,376.64
Heritage and cultural assets	-			-
Intangible assets	78,218,006.00	15,947,160.00		94,195,166.00
Total	452,759,044.64	69,919,020.00	-	522,516,594.64

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Commission.

NATIONAL LAND COMMISSION**Reports and Financial Statements****For the year ended 30 June 2018****ANNEX 4- OUTSTANDING IMPREST**

NAME	Supplier Num	Invoice Date	Invoice Num	Invoice Amount
ABDULKADIR ADAN KHALIF	150003	14-May-18	IW 3302814	72,800.00
ABDULLAHI HUKA JILLO	420236	29-may-18	IW 3067844	100,000.00
ABDULMALIK WASWA NAMACHANJA	367221	22-may-18	IW 3060294	831,500.00
ABDULMALIK WASWA NAMACHANJA	367221	25-May-18	IW 3060303	92,400.00
ABDULMALIK WASWA NAMACHANJA	367221	13-Apr-18	IMP3229350	100,000.00
ADUNGO BRIAN IKOL	367349	12-Jun-18	IW 3070592	75,600.00
belinda akoth akello	424699	29-May-18	IW 3060399	100,000.00
CAROLINE KHASOA	423708	28-May-18	IMP3070712	84,020.00
CATHERINE KAMENE MURUGU	789706	26-Jan-18	IW 3067931	130,000.00
CHARLES LEIYO KEIS	332387	31-May-18	IMP3070553	29,400.00
CHARLES OTIENO RADING	423655	28-May-18	IMP3070710	80,010.00
CHAVANGI AZIZ TOM	367194	22-May-18	IW 2895790	72,800.00
CHAVANGI AZIZ TOM	367194	22-May-18	IW 3060258	141,400.00
CHAVANGI AZIZ TOM	367194	16-Feb-18	IW 3229313	127,400.00
CLEMENT ISAIAH LENACHURU	150001	8-Jun-18	IW 3070590	87,600.00
CLEMENT ISAIAH LENACHURU	150001	25- May-18	IW 3060309	169,300.00
DAUD ABDULLAH OMAR	420271	29- May-18	IW 3060362	100,000.00
DAVID K. RUGUT	423656	29- May-18	IW 3060386	100,000.00
DAVID K. RUGUT	423656	28-May-18	IMP3070711	79,610.00
DENIS NJUGUNA MACHARIA	367212	4- May-18	IW 3067805	60,000.00
DOMITILA GATI	181197	28-May-18	IMP3070709	98,720.00
EDITH SANDERA LUMIRE OLANDO	179490	28-May-18	IMP3070705	252,000.00
ELIZABETH KABURA WANDAKA	773012	17-Apr-18	IW 3298140	74,500.00
FATUMA HOROW ABUBAKAR	367319	29- May-18	IW 3060363	100,000.00
GERALD KIMANI LEPARIYO	369375	29- May-18	IW 3060287	70,000.00
ISAAC KIPLAGAT TANUI	367224	25- May-18	IW 3060306	114,700.00
JACINTA RUTH KATEE	399239	4- May-18	IW 3067890	20,000.00
JENNIFFER ITUMBI WAMBUA	364746	28-May-18	IMP3070706	86,177.00
JOSEPH KIPKAPTO KORIR	420272	29- May-18	IW 3060383	100,000.00
JULIUS KIPLAGAT TARUS	170631	14-Feb-18	IW 3229312	60,000.00
JUSTINE SIANOI KOONYO	399238	26- May-18	IW 3067843	1,492,400.00
JUSTUS KYALO MATHEKA	181055	29- May-18	IW 3060392	100,000.00
KABALE TACHE ARERO	392326	22- May-18	IW 3060257	152,400.00
KABALE TACHE ARERO	392326	17-Apr-18	IW 3298143	122,900.00
KALUME KASHURU NZOVU	423710	29- May-18	IW 3060400	100,000.00
KENNEDY OTIENO ODONGO	767834	28-May-18	IMP3070719	96,600.00

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

KHALID MASUD SALIM	405450	16-Jan-18	IW 3067915	100,800.00
MARY KAMENE KIMWELE	796695	18- May-18	IW 2895891	30,000.00
MARY KAMENE NGUNDO	180699	28-May-18	IMP3070707	724,000.00
MARY KAMENE NGUNDO	180699	28-May-18	IW3070724	96,600.00
MARY KAMENE NGUNDO	180699	28-May-18	IW3070728	52,000.00
MARY KAMENE NGUNDO	180699	28-May-18	IW3070716	128,350.00
MARY KAMENE NGUNDO	180699	7-Jun-18	IW 3070727	72,000.00
MARY WAKONYO IRUNGU	797900	23-Jan-18	IW 3067920	80,000.00
MAUREEN ACHUNGO TUTI	181903	17-Apr-18	IW 3298121	142,000.00
MERCY MUTHONI NJAMWEA	178877	28-May-18	IMP3070704	252,000.00
MESHACK O ODIMA	179390	28-May-18	IMP3070715	210,006.00
NANCY CHERONO KOSGEY	778804	25- May-18	IW 3060305	125,200.00
PADDY ODERA MAKENE	767832	15-May-18	IW 3302847	184,000.00
PADDY ODERA MAKENE	767832	15-May-18	IW 3302849	49,000.00
PATRICK KIBET WARIONGA	325389	25- May-18	IW 3060307	64,700.00
PATRICK KIPROTICH MALAKWEN	437792	5-Feb-18	IW 3067950	167,620.00
REGINA MUENI MUTISO	178274	22- May-18	IW 2895959	120,000.00
SAMUEL KIPNGETICH TOROREI	367745	25- May-18	IW 3060301	37,800.00
SAMUEL KIPNGETICH TOROREI	367745	8-Jun-18	IW 3070591	87,600.00
SHADRACK MILEWA CHARO	329149	22- May-18	IW 3060267	51,100.00
SILAS KIOGORA MBURUGU	178931	19-Jun-18	IW 3298087	71,000.00
SILVESTER MUSERA OSODO	178836	28-May-18	IMP3070717	210,006.00
SOLOMON NJIHIA MBUTHIA	367241	25- May-18	IW 3060317	56,800.00
SOLOMON NJIHIA MBUTHIA	367241	28-Jun-18	IMP3070729	22,800.00
STELLAMARIS KANGA OGUTU	767831	28-May-18	IMP3070718	168,000.00
STEPHEN MUKOBE ONYINO	178935	29- May-18	IW 3060312	28,000.00
STEPHEN MUKOBE ONYINO	178935	29- May-18	IW 3060396	100,000.00
STEPHEN MUKOBE ONYINO	178935	28-May-18	IMP3070714	26,880.00
THOMAS KIPKEMBOI MAIYO	423658	28-May-18	IMP3070708	29,610.00
UMI KUGULA	423670	29- May-18	IW 3060398	100,000.00
TOTAL				9,262,110.00

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018
ANNEX 5 – SALARY ADVANCE

S/NO	P/NO	NAME	ID	REPAYMENT	BALANCE
1	1999016535	Ageji Kennedy Otieno	21871848	3,333.40	23,333.00
2	1999019541	Kiwanza Dennis Dulu	21021276	10,000.00	15,000.00
3	2001000980	Mwanasiti Suleiman Bundu	22189735	5,000.00	35,000.00
4	2002057304	A. Evans Getenga	22265945	4,166.70	16,666.40
5	2004014310	Hussein Abdi Hassan	23825879	6,500.00	0
6	2005010018	Kala Abdikadir Habshi	22615961	5,000.00	35,000.00
7	2006054308	Angweye Dominic Agoi	24092621	5,000.00	20,000.00
8	2008051885	Maina Dennis Mamai	24158282	3,500.00	26,000.00
9	2012029539	Achungo Maurine Tuti	23644250	3,000.00	3,000.00
10	NLC20130002	Kasaine Amos Parletuan	23928622	83,333.33	583,333.35
11	NLC20130007	Kamau Isaac Nganga	21863185	90,000.00	90,000.00
12	NLC20130011	Arero Tache Kabale	12754074	55,555.00	1,296,231.00
13	NLC20140015	Kibet Benard Cherutich	20041706	50,000.00	500,000.00
14	NLC20140017	Abdullah Ali Ibrahim	10432184	34,000.00	532,000.00
15	NLC20140019	Gichuru Edmond Kiplagat	22018369	25,000.00	175,000.00
16	NLC20140022	Okenyi Samuel Odari	3285756	34,000.00	230,000.00
17	NLC20140023	Wairagu Grace Wagaki	10136903	33,333.33	366,666.67
18	NLC20140034	Huka Abdullahi Jillo	21815040	93,166.70	372,666.40
19	NLC20140036	Bosire Edward Maoncha	11704098	84,916.67	84,916.64
20	NLC20140046	Rugut David Kipkemboi	8591018	66,666.67	666,666.66
21	NLC20140051	Abdile Shale Ibrahim	1260252	83,000.00	917,000.00
22	NLC20140052	Kipchoge David	10016759	5,000.00	30,000.00
23	NLC20140060	Lotulya Simeon Ting'aa	12829874	40,000.00	40,000.00
24	NLC20140090	Meso Wilkister Jedidah	9956332	34,875.00	34,875.00
25	NLC20140091	Chepkoros Selina	10383950	10,833.28	0
26	NLC20140093	Liseche Rosemary Khavedza	10163889	14,166.64	0
27	NLC20140095	Isak Saida Mohammed	11660659	42,000.00	290,000.00
28	NLC20140096	Ibrahim Hassan Alio	27838297	10,000.00	235,750.00
29	NLC20140099	Malakwen Patrick Kiprotich	21173820	58,333.34	58,333.27
30	NLC20150108	Odhiambo Lameck Omondi	24614871	8,333.40	58,333.00
31	NLC20150110	Awiti Nowa Aomo	8629557	11,666.67	11,666.64
32	NLC20150111	Ngonyo John Mwaniki	11016423	6,000.00	6,000.00
33	NLC20150143	Righa Daniel Mwakio	11654761	56,000.00	560,000.00

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

34	NLC20150153	Kipkoech Vincent Mutai	23065805	8,750.00	8,750.00
35	NLC20150161	Ojwang' Patroba Omolo	22225002	17,000.00	103,400.00
36	NLC20150168	Ruth Jacinta Katee	24708287	8,333.33	91,666.67
37	NLC20150173	Mundati Nelly Waithera	27247445	8,333.33	83,333.34
38	NLC20150182	Kadesa Sussy	24271386	15,000.00	106,833.00
39	NLC20150184	Odhiambo Silla Ojwang	26101932	6,666.70	26,666.40
40	NLC20150186	Musundi Fredrick Mwanza	10749980	21,250.00	148,750.00
41	NLC20150187	Njeri Evelyn Manyeki	23585659	10,000.00	80,000.00
42	NLC20150207	Kimisik Catherine Chepkemboi	22171509	40,000.00	90,000.00
43	NLC20150211	Kamuti Richard Kakai	20656658	10,000.00	100,000.00
44	NLC20150220	Onyango Benard Opa	21704802	59,125.00	295,625.00
45	NLC20150242	Njane Beatrice Murugi	22486652	8,541.67	93,958.33
46	NLC20150251	Chepngeno Betty Bosuben	22820511	8,500.00	66,000.00
47	NLC20150265	Kyai Christine Mwinza	11186212	5,000.00	35,000.00
48	NLC20150287	Boniface Alfred Ondoro	33165476	8,350.00	49,900.00
49	NLC20150288	Kipkemoi Geoffrey Sang	20992513	4,500.00	32,000.00
50	NLC20150297	Onyango Dancun Mboga	30134966	3,333.30	6,666.90
51	NLC20150314	Maritim Joseph	20129043	4,166.70	29,166.50
52	NLC20150329	Moshira Sophie Siaita	29956022	2,083.33	22,916.67
53	NLC20150340	Mwarabu Norah Rughanga	22406531	6,666.70	26,666.40
54	NLC20150348	Bulle Shake Kudu	33126887	2,500.00	7,500.00
55	NLC20150357	Oduory Henry Omondi	32157942	8,758.40	61,308.00
56	NLC20150394	Watulo Faith Esther	29162174	3,000.00	23,000.00
57	NLC20150401	Sammy Korir	22724345	6,500.00	65,000.00
58	NLC20150402	Geoffrey Rono	26672142	1,300.00	13,000.00
59	NLC20150406	Abdi Farah Kuno	29490840	8,333.33	91,666.67
60	NLC20150431	Kaperur Damaris Chanangat	22447596	11,000.00	81,000.00
61	NLC20150437	Kigen Gladys Jepchumba	25084282	5,000.00	28,000.00
62	NLC20150438	Too Abigael Jerop	25644812	4,200.00	24,800.00
63	NLC20150441	Letara Erick Parteneu	21983965	5,000.00	40,000.00
64	NLC20170478	Galgalo Galgalo Kunu	23818697	12,500.00	87,500.00
65	NLC20140088	Lepariyo Gerald Kimani	25073085	34,000.00	298,000.00
66	NLC20150269	Ketora Bonface Ramaita	26077770	8,500.00	74,500.00
67	2011342926	Kangethe Josphat Njeri	27875603	4,000.00	28,000.00
68	NLC20150338	Kabura Elizabeth Wandaka	31481063	4,000.00	28,000.00
69	NLC20150164	Mutheo Dorothy Kyembeni	25887570	8,400.00	66,400.00

NATIONAL LAND COMMISSION**Reports and Financial Statements****For the year ended 30 June 2018**

70	1999019541	Kiwanza Dennis Dulu	21021276	5,000.00	35,000.00
71	NLC20130004	Orondo Leonard Omullo	2774845	68,000.00	278,000.00
72	NLC20150191	Masindet Raphael Sarinke	22961567	10,700.00	74,833.35
73	NLC20150250	Toroitich Nicholas Shonget	26046936	8,333.40	58,333.00
74	NLC20160469	Njuguna Agnes Mugure	5768490	8,500.00	74,500.00

10,349,078.26

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

S/NO	PROJECT	ACQ BODY	AMOUNT
1	KERICHO INTERCHANGE	KENHA	4,681,420.00
2	KISUMU NYAMASARIA ROAD PROJECT	KENHA	10,891,066.00
3	OLOITOKTOK WATER SUPPLY & SANITATION PROJECT	MINISTRY OF WATER	52,820,853.00
4	AHERO INTERCHANGE	KENHA	126,830,930.00
5	CHEPTERIT BARATON	KENHA	254,811.50
6	DONGO KUNDU(MPARD)	KENHA	143,025,526.00
7	DUNDORI OLKALOU NJAMBINI	KENHA	15,574,364.00
8	EASTRN MISSING LINK	KURA	114,195,323.40
9	ENAISHIARA-CIAKARIGA	KENHA	1,362,883.00
10	GARDEN ESTATE ROAD	KURA	38,151,152.25
11	GITHURAI KIMBO PHASE II	KERRA	15,014,860.00
12	KAINUK BRIDGE	KENHA	9,462,377.50
13	KAMAGAMBO-KENYENYA MOGONGA	KERRA	3,965,200.00
14	KANGEMA GACHARAGE	KENHA	46,014,016.00
15	KARIMENU 2 DAM WATER SUPPLY PROJECT	TANATHI WATER	1,718,800.00
16	KIAMBU LINK ROAD (RIDGE WAYS)	KURA	35,369,400.00
17	KISUMU NORTHERN	KENHA	56,715,411.00
18	KSMU-KAKAMEGA	KENHA	212,416,035.00
19	LAMU PORT ACCESS ROAD	KPA	28,903,287.00
20	LANET NJORO	KENHA	18,808,800.00
21	LONDIANI FORTENAN	KENHA	13,812,445.00
22	LONGROCK TOURS AIR TICKETING MWACHE	MINISTRY OF WATER	202,935.00
23	LOWER NZOIA	MINISTRY OF WATER	115,929,604.00
24	MALINDI AIRPORT PHASE 2	CAA	299,068,260.55
25	MASARA-SUNA-KEHANCHA ROAD &AWENDO MIRIWA ROAD	KENHA	2,915,967.00
26	MERILLE-MARSABIT-TURBI-MOYALE	KENHA	5,742,600.00
27	MERU EASTERN & WESTERN BY PASS	KURA	39,179,328.90
28	MOMBASA MARIKANI	KENHA	147,603,126.00
29	MWATATE TAVETA	KENHA	13,810,074.00
30	NAIROBI NORTHERN	KURA	26,829,050.00
31	NAIROBI SOUTHERN BYPASS	KENHA	16,949,850.00
32	NGORONGO GITHUNGURI	KERRA	15,212,620.00

NATIONAL LAND COMMISSION
Reports and Financial Statements
For the year ended 30 June 2018

33	OFFICE OF DEPUTY PRESIDENT	OFFICE OF DEPUTY PRESIDENT	25,000,000.00
34	OUTERING ROAD	KURA	289,317,000.00
35	PORT REITZ/MOI INTERNATIONAL	KENHA	442,676,835.00
36	RIRUTA NDUNYI UUPII ROAD	KERRA	13,670,851.00
37	RUARAKA & DRIVE INN SCHOOLS	MINISTRY OF EDUCATION	1,500,000,000.00
38	SANITARY LAND FILL MURANGA	HOUSING	82,470,000.00
39	SGR(NBK)	KENYA RAILWAYS	1,298,397,422.00
	SGR(CBK)	KENYA RAILWAYS	966,782,821.00
40	SIYOI MURUNY	MINISTRY OF WATER	17,073,363.50
41	KANGUNDO ROAD TALA	HOUSING	1,921,000.00
42	LAPPSET	KPA	22,348,475.00
43	TATTA DAM	MINISTRY OF WATER	12,988,940.00
44	TELKOM KENYA-STAFF PER DIEM	TELKOM	551,500.00
45	THIKA DAM TO KIGORO TREATMENT WORKS TO GIGIRI TANKS	ATHI WATER	103,732,582.00
46	THIKA ROAD	KENHA	56,179,704.00
47	THOGOTO GIKAMBURA	KERRA	103,964,899.75
48	THWake DAM PROJECT	MINISTRY OF WATER	1,548,089,743.00
	OTHER EXPENDITURE		4,025,472.15
	BANK CHARGES		500,342.50
TOTAL			8,123,123,327.00

