

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY



THE NATIONAL ASSEMBLY
PAPERS I A/D

DATE: 10 FEB 2022

TABLED BY: LOM

DAY: Thurs

CLEARANCE: B. Inzofu

REPORT

OF

THE AUDITOR-GENERAL

ON

**MINISTRY OF LANDS AND PHYSICAL
PLANNING**

**FOR THE YEAR ENDED
30 JUNE, 2021**

OFFICE OF THE AUDITOR GENERAL
REPUBLIC OF KENYA
P. O. Box 30084
REGISTRY

17 JAN 2022

RECEIVED



MINISTRY OF LANDS AND PHYSICAL PLANNING

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

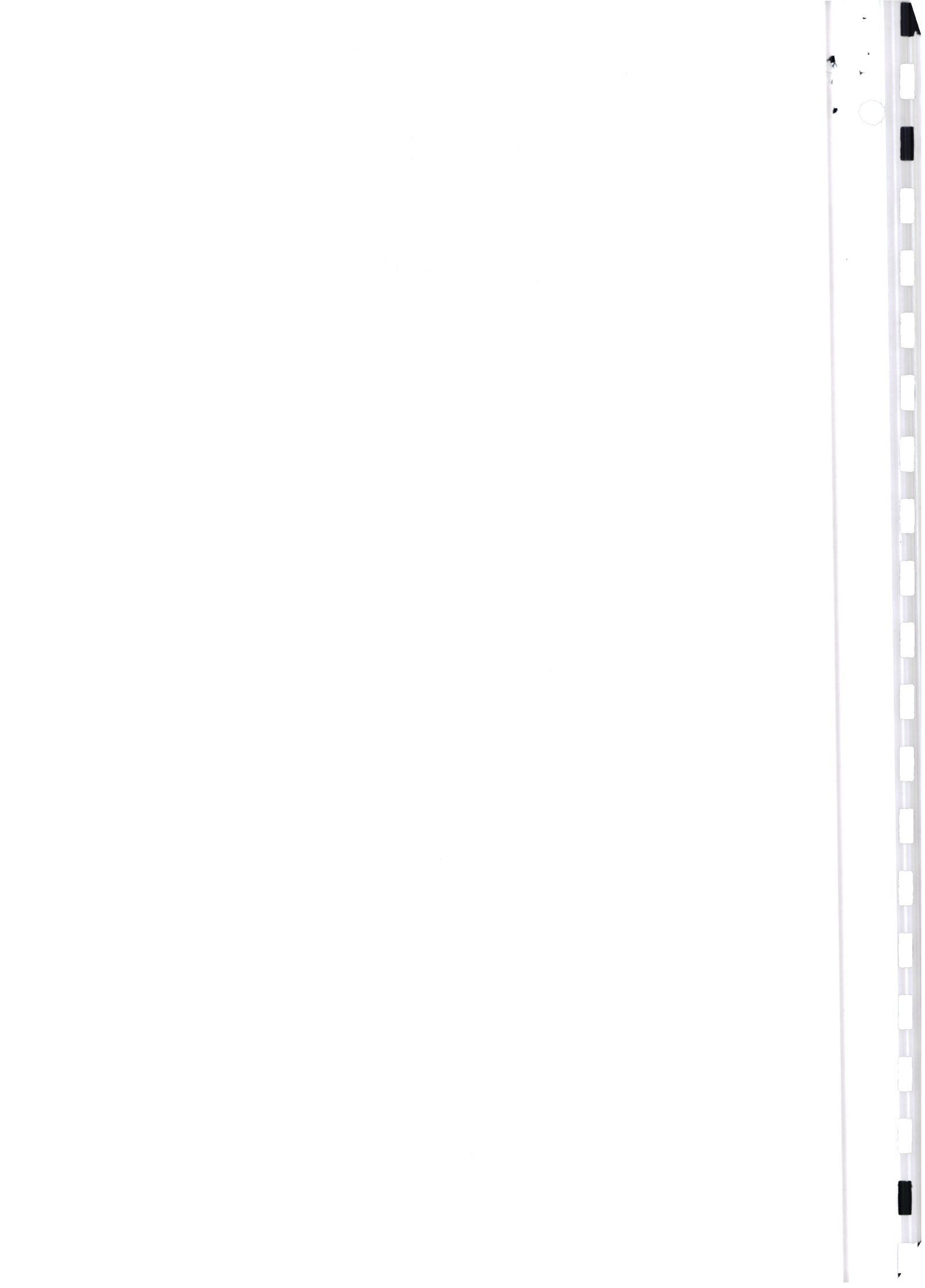


TABLE OF CONTENTS

1. Key Ministry of Lands and Physical Planning Information and Management.....	1
2. Foreword by the Cabinet Secretary.....	9
3. Statement of Performance Against MDA's Predetermined Objectives.....	17
4. Corporate Social Responsibility Statement/ Sustainability Reporting.....	19
5. Statement of Management Responsibilities.....	21
6. Report of the Independent Auditors on the Ministry of Lands and Physical Planning.....	23
7. Statement of Receipts and Payments for the Year Ended 30th June 2021.....	24
8. Statement of Assets and Liabilities as at 30th June 2021.....	25
9. Statement of Cash Flows for the Year Ended 30th June 2021.....	26
10. Summary Statement of Appropriation: Recurrent and Development Combined for the Year Ended June 30 2021.....	27
11. Summary Statement of Appropriation: Recurrent for the Year Ended June 30 2021.....	28
12. Summary Statement of Appropriation: Development for the Year Ended June 30 2021.....	29
13. Budget Execution by Programmes and Sub-Programmes for the Year Ended June 30 2021.....	30
14. Significant Accounting Policies.....	31
15. Notes to the Financial Statements.....	35
16. Progress on Follow-up of Prior Years Auditor's Recommendations.....	41
17. Annexure to the Financial Statements.....	43



1. KEY MINISTRY OF LANDS AND PHYSICAL PLANNING INFORMATION AND MANAGEMENT

(a) Background Information

The Ministry of Lands and Physical Planning is mandated to provide policy direction on matters related to land. The core functions of the sub-sector include facilitation of efficient land administration and management of the land resource. In discharging its functions, the Ministry is guided by detailed mandate as spelt out in the Executive Order No. 1 of 2020, notably national lands policy and management, physical planning for land use, land transactions, survey and mapping, land adjudication, settlement matters, rural settlement planning, land registration, national spatial infrastructure, land and property valuation services and administration, administration of public land as designated by the Constitution, land information systems and maintenance of a public land bank.

Vision

To be a globally competitive organisation in sustainable land management.

Mission

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

Core Values

In its endeavour to execute its mandate, the Ministry is guided by the following core values/ principles:

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

Core Functions

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



(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the period ended 30th June 2021 and who had direct fiduciary responsibility are listed below and their profiles provided:

- | | |
|------------------------------------|------------------------------|
| • Cabinet Secretary | Farida Karoney, EGH |
| • Chief Administrative Secretary | Hon. Gideon M. Mung'aro, OGW |
| • Principal Secretary | Dr. Nicholas Muraguri, CBS |
| • Ag. Director of Administration | Samwel Mwati |
| • Land Secretary | Esther N. Ogega |
| • Director of Physical Planning | Augustine K. Masinde |
| • Senior Deputy Accountant General | CPA Mary A. C. Wanyonyi |
| • Senior Chief Finance Officer | Stephen Njue |





Farida Karoney, EGH
Cabinet Secretary

Farida Karoney, EGH was officially appointed in February 2018 as Cabinet Secretary Ministry of Lands and Physical Planning. She has executive powers on policy formulation and management of all matters regarding the Ministry.

Prior to her appointment to her present position, she was the Chief Operating Officer (COO) of the Royal Media Services (RMS), a media conglomerate that includes radio and television stations. She also served as the Group Editorial Director at RMS

She holds Master of Business Administration (Strategic Management) and a Post-graduate Diploma in Mass Communications from the University of Nairobi and a Bachelor's degree in Education Science (Education, Botany and Zoology) from Kenyatta University.





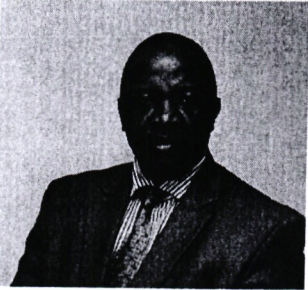

Dr. Nicholas Muraguri, CBS
Principal Secretary

Dr. Nicholas Muraguri, CBS is the Principal Secretary. Before his current appointment, he was the Principal Secretary, Ministry of Health. Dr. Muraguri has been Director of the Global Secretariat coordinating international efforts to eliminate HIV among children in 22 priority countries.

He joined the Global Health Delivery Intensive cohort in 2011. Bringing with him rich leadership experience from the field, Dr. Muraguri was an active participant, as a learner and peer educator, throughout the programme. He holds a Bachelor's degree in Surgery and Medicine from Moi University and a Master's degree in Public Health from the same University. He also holds a Master's degree in Business Administration and a postgraduate Certificate in Health Communication from John Hopkins' Bloomberg School of Public Health, and Applied Epidemiology from the University of Nairobi.

Dr. Muraguri served as Director of the National HIV and STI Control Programme in Kenya where he was responsible for efficient delivery of health care and prevention through achievement of strategic objectives.



 <p>Esther Ogega, MBS Land Secretary</p>	<p>Esther Ogega is the Land Secretary in the Ministry. She holds Master of Arts (M.A) in Environmental Planning and Management from University of Nairobi and Bachelor of Arts (B.A., Hons) from the same University. She is a Lead Expert in Environmental Impact Assessment/ Audit and Member of the Institution of Surveyors of Kenya (ISK), Land Administration Managers</p>
 <p>Augustine K. Masinde Director of Physical Planning</p>	<p>Mr. Augustine K. Masinde is the Director of Physical Planning and Chairman of Physical Planners Registration Board. He holds a Master of Arts (Planning) in Urban and Regional Planning from University of Nairobi. He is a Corporate Member of both the Kenya Institute of Planners (KIP) and the Architectural Association of Kenya (Town Planning Chapter). He is a registered Physical Planner by the Physical Planners Registration Board (PPRB) and a member of the International Society for Town and Regional Planners (ISOCARP)</p>
 <p>Stephen A. Njue Senior Chief Finance Officer</p>	<p>Stephen A. Njue is a Chief Finance Officer (SCFO) and Head of Finance in the Ministry. He holds a Master's degree in Business Administration (Finance) and a Bachelor's degree in Economics both from Kenyatta University. He also holds a diploma in Finance from Kenya Institute of Management. He is a member of the Institute of Internal Auditors (IIA) and a member of Institute of Human Resource Management (IHRM).</p>
 <p>CPA Mary A. C. Wanyonyi Senior Deputy Accountant General</p>	<p>CPA Mary. A. C. Wanyonyi is a Senior Deputy Accountant General (SDAG) . She is the Head of Accounting Unit of the Ministry, a position she assumed in January 2019. She holds a Master's degree in Business Administration and Bachelor of Commerce with a bias in Accounting. She is a Certified Public Accountant-CPA(K). A member of ICPAK and ICIFA. She has served on the Board of Cooperative University College, Kenyatta National Hospital and Maasai Mara University and as member of the Member Services Committee of ICPAK. She is also a Certified Mediator.</p>



(d) Fiduciary Oversight Arrangements

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

i. Budget Implementation Committee Activities

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

MBIC COMMITTEE ATTENDANCE FOR THE YEAR ENDED 30TH JUNE 2021			
S/No	Committee	Attendance for the year 03/02/2021	Total Attendance ended June 30, 2021
1	Stephen Alexius Njue	√	1
2	Mary Wanyonyi	√	1
3	Ann Kariithi	√	1
4	Esther Ogega	√	1
5	P. K. Mwangi	X	X
6	Augustine Masinde	√	1
7	Jesse Waithaka	√	1
8	Mboni A. Kyalo	√	1
9	Edward K. Kosgei	√	1
10	Poly W. Gatimu	√	1
11	Samuel M. Mwati	√	1
12	Jane W. Macharia	√	1

√ - Attended

X - Apology



ii. **Parliamentary Committee Activities**

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

MINISTERIAL PARLIAMENTARY COMMITTEE FOR FINANCIAL YEAR 2020/2021												
Committee Attendances for the year ended 30 June 2021	7.7.20	14.7.20	12.8.20	25.8.20	26.2.21	11.3.21	18.3.21	15.4.21	7.5.21	10.5.21	Total Attendance	
Chief 1 Administrative Secretary	X	X	X	X	√	√	√	√	√	√	6	
2 Kamau John Hilton	√	√	√	√	√	√	√	√	√	√	10	
3 Carolyn Menin	√	√	√	√	√	√	√	√	√	√	10	
4 Robert Nyakeruma	√	√	√	√	√	√	√	√	√	√	10	
5 Benson K. Mbiti	√	√	√	√	√	√	√	√	√	√	9	
6 Chacha Maroa	√	√	√	√	√	√	√	√	√	√	10	
7 Mark Ewosit	√	√	√	√	√	√	√	√	√	X	9	
8 Emma Ongundi	√	√	√	√	√	√	√	X	√	√	9	
9 Rael Chesang	√	√	X	√	√	√	√	√	√	√	9	
10 Geoffrey Kibowen	√	√	√	√	X	√	√	√	√	√	9	
11 Paul Ndungu	√	√	√	√	√	X	√	√	√	√	9	
12 Nkatha Muriuki	X	X	X	X	√	√	√	√	√	√	6	

√ Attended X Apology



iii. Human Resources Management Advisory Committee

- a. Review of promotions of officers in job group A-P
- b. Review of confirmations of appointments
- c. Review of disciplinary matters
- d. Review of re-designation of officers from one cadre to another
- e. Confirmation of surcharge of officers found to have misused Government resources.

S/ No	Committee attendance for the year ended 30 th June, 2021	HUMAN RESOURCE MANAGEMENT ADVISORY COMMITTEE MEETINGS											Total Attendance
		24/7/20	27/8/20	30/9/20	27/10/20	31/12/20	24/1/21	22/2/21	26/3/21	30/4/21	27/5/21	23/6/21	
1	Dr. Nicholas Muraguri	√	√	√	√	√	√	√	√	√	√	√	11
2	Samuel M. Mwati	√	√	√	√	√	√	√	√	√	√	√	11
3	Anne W. Kariithi	√	√	√	√	√	√	√	√	√	√	√	11
4	Edward K.Kosgei	√	√	√	√	√	√	√	√	√	X	√	10
5	P. K. Mwangi	√	√	√	√	√	X	√	X	√	X	X	7
6	Rose M. Mugita	√	√	X	√	√	√	√	√	√	√	√	10
7	Jesse Waithaka	√	√	√	X	√	X	√	X	√	√	X	7
8	David N. Nyandoro	√	X	√	√	√	X	√	X	√	√	X	7
9	John W. Njogu	X	√	√	√	√	√	√	X	√	√	√	9
10	Poly Gitimu	X	X	X	X	√	X	X	X	X	X	X	1
11	Jacinta K. Mutua	X	√	X	√	√	√	√	√	X		X	7
12	Kennedy Njenga										√	√	2

√ Attended X Apology



(e) Ministry Headquarters

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

(f) Ministry of Lands and Physical Planning Bankers

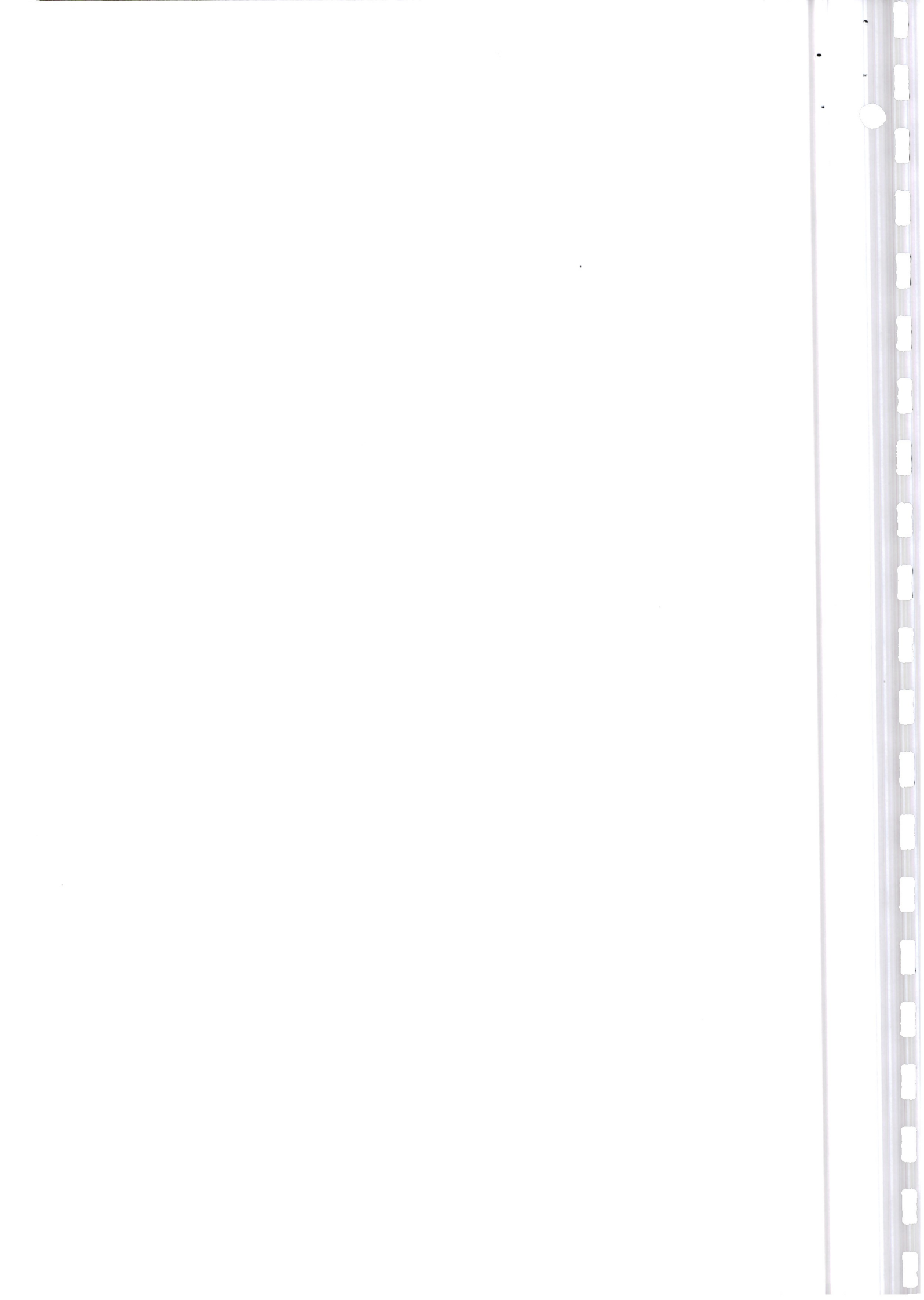
Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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



2. FOREWORD BY THE CABINET SECRETARY



The Ministry of Lands and Physical Planning plays a critical role in the Country's socio-economic development plan. Land is one of the key enablers of the 'Big 4' Agenda, Vision 2030 and the Sustainable Development Goals. Efficient and sustainable land use is instrumental to the achievement of Sustainable Development Goals. The relevant goals are 1, 2, 11, 14, 15 and 16 on poverty, hunger, sustainable cities and communities, life below water, life on land and peace, justice and strong institutions respectively. In light of this view, land is a vital determinant of social, economic and political transformation.

The Government, through the Ministry of Lands and Physical Planning, implemented several strategic policy and administrative interventions to address the issues of land ownership and use. Drawing from the Vision 2030, the 'Big 4' Agenda and Sustainable Development Goals, the Ministry prioritised digitisation of land records and processes, resolution of land disputes and conflict management, issuance of titles to landowners, reduction of processes and timelines in delivery of land services to facilitate ease of doing business, decentralisation of land administration and management and policy, legal and institutional reforms during the FY 2019/2020. This has not only contributed to resolution of long-standing land ownership disputes and uncertainties that have locked out land owners and businesses from accessing credit facilities from financial institutions, but it has also ensured that land rights of Kenyans, especially vulnerable groups, are ascertained. We have significantly abridged property registration steps to make land transactions easier for Kenyans. The construction and operationalisation of new registries facilitated the decentralisation of land administration services.

Notwithstanding that these achievements have been realised, the Ministry experienced various hurdles. The Corona Virus (COVID-19) pandemic affected the Ministry's daily operations. Service delivery was interrupted and operations had to be scaled down. We have also had high litigation court cases in the Ministry. The Ministry has taken cognisance of the need for deployment of digital technologies. Online transactions will play a critical role in strengthening economic resilience by enabling fast responses to these crises or challenges whilst helping to alleviate their impact. Towards this end, the Ministry will accelerate the development of National Land Information System (NLIMS) to ensure that land administration services are digitised in all land registries by 2022. This vision is in tandem with the provisions of Access to Information Act, 2016.

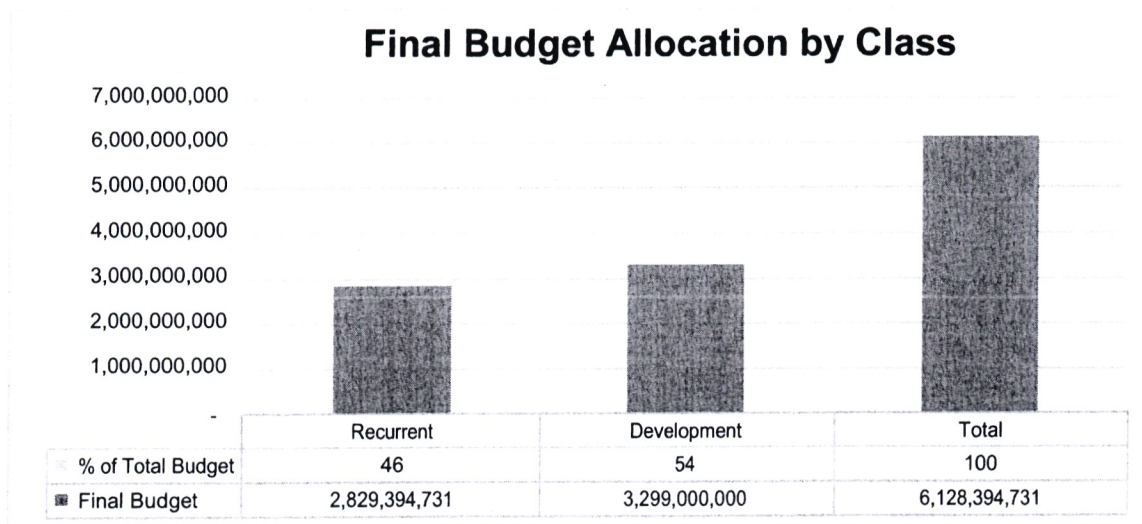
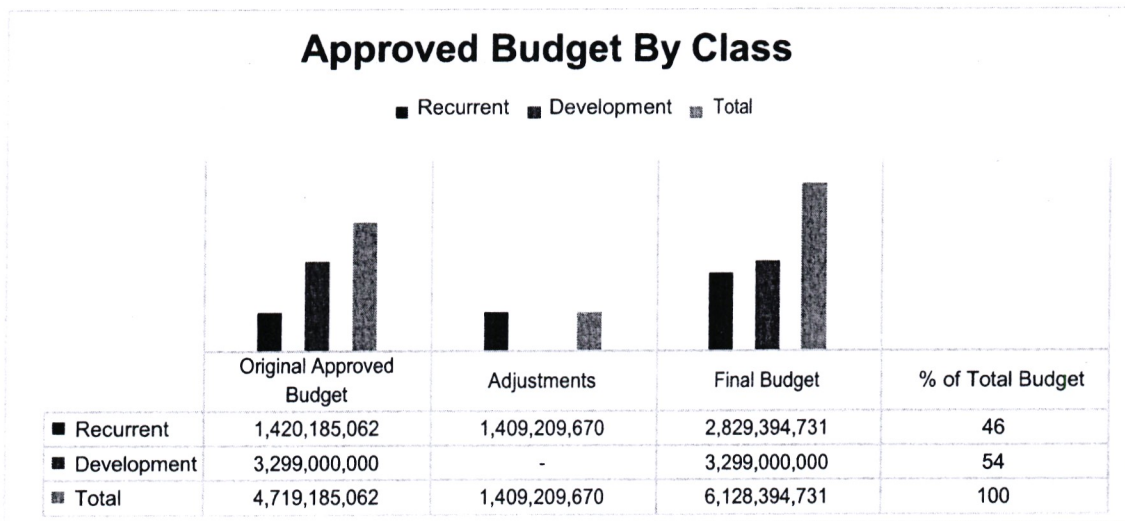
I take this opportunity to appreciate the commitment of all our stakeholders including the Kenya Private Sector Alliance (KEPSA), civil society organisations, the Law Society of Kenya (LSK) and other professional bodies and all our development partners. Their collaborative efforts and fruitful engagements reified our policy and legal reform initiatives. I specially recognise the National Assembly and the National Treasury and Planning for their guidance and unwavering support in the fulfilment of the Ministry's mandate and the Country's development aspirations.

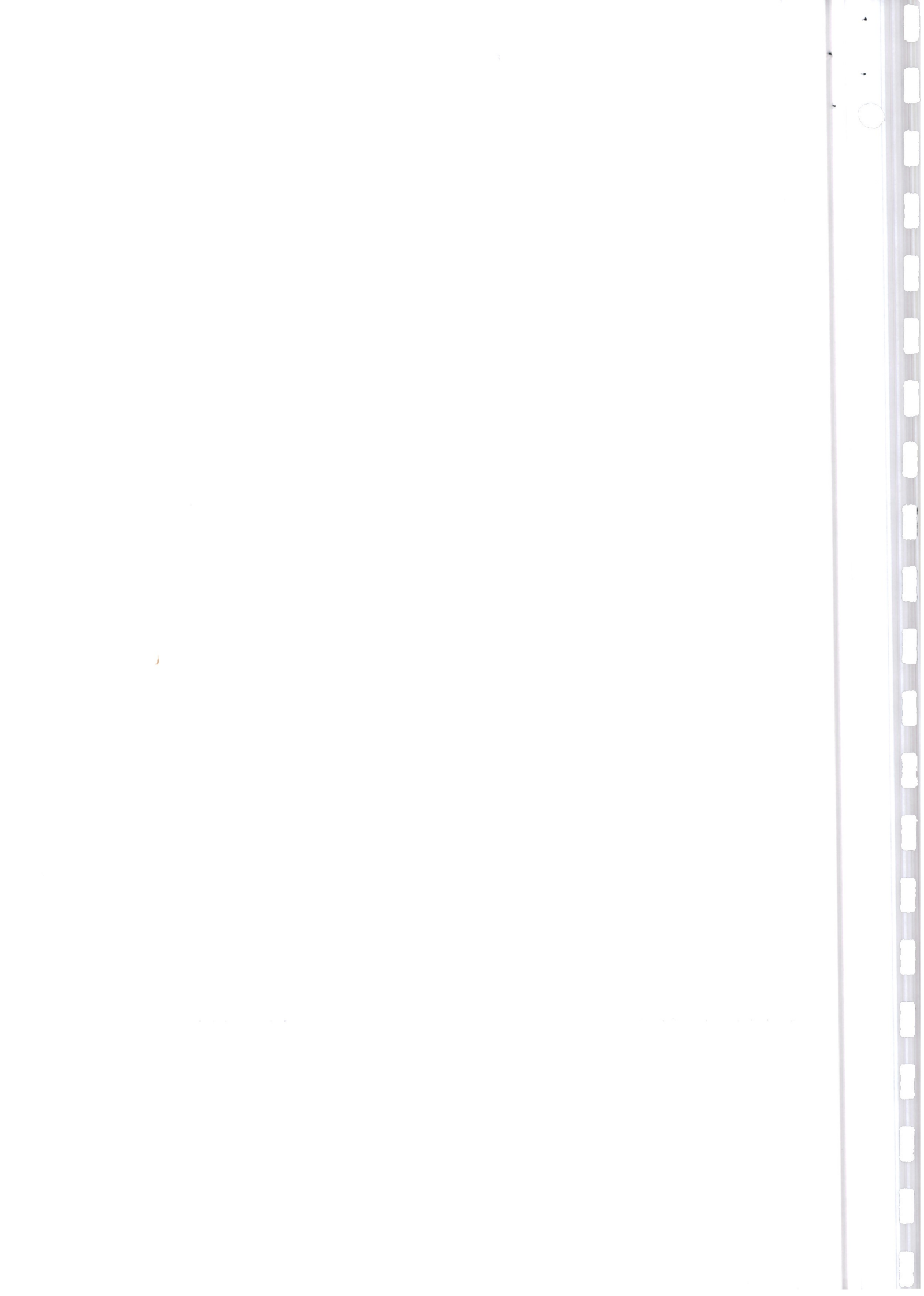


A. BUDGET ALLOCATION

i. Approved budget allocation

In the Financial year 2020/2021, the Ministry of Lands and Physical Planning had a gross budget of Kshs 6,128,394,751 out of which Kshs 2,829,394,731 and Kshs 3,299,000,000 were for Recurrent and Development respectively as depicted in the chart and table below:

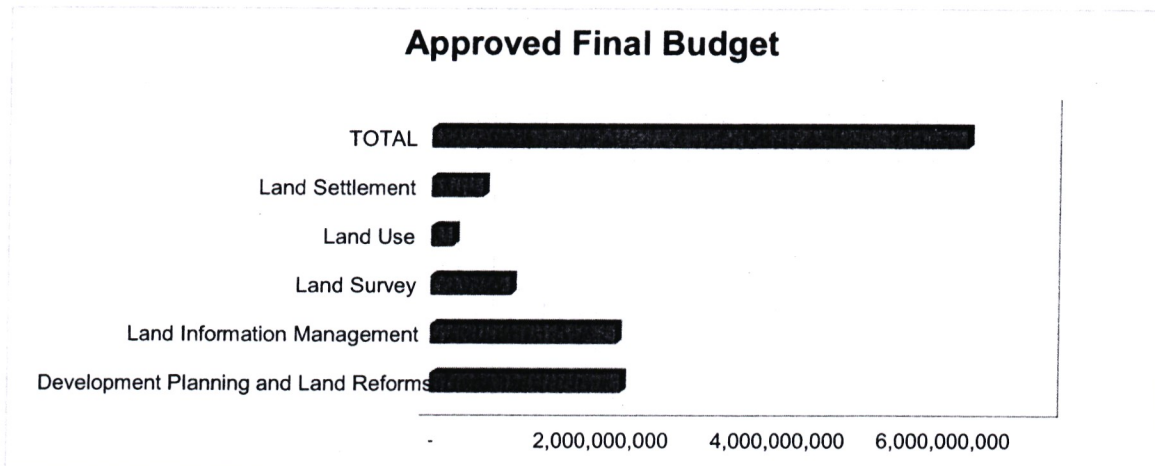




ii. Budget allocation by programme

The Ministry of Lands and Physical Planning was to expend the gross budget of Kshs 6,128,394,731 under the programme of Land Policy and Planning which has sub-programmes as summarised by the table and chart below:

Sub-programme	Approved Final Budget
Development Planning and Land Reforms	2,195,327,999
Land Information Management	2,142,518,486
Land Survey	936,857,545
Land Use	256,813,445
Land Settlement	596,877,256
TOTAL	6,128,394,731



Sub-programmes

Development Planning and Land Reforms: The objective of this sub-programme is to enhance security of land tenure through issuance of title deeds. The sub-programme also seeks to provide credible valuation database for use in investment and land compensation decisions through development of a National Land Value Index. The two projects under this sub-programme were allocated Kshs. 2,195,327,999 representing 36% of the total budget. A total of Kshs. 2,153,358,951 was spent.

Land Information Management: The objective of this sub-programme is to enhance security of land records, improve accessibility and cut down cost of land transactions through safe custody of land records and development of National Land Information Management System to create an online platform for paperless transactions. This sub-programme entails digitisation of land registries, construction of land registries and renovation of land offices. The three projects under this sub-programme were allocated Kshs. 2,142,518,545 representing 35% of the total budget. A total of Kshs 2,106,076,789 was spent.



Land Survey: The objective of this sub-programme is to ensure peaceful co-existence between the communities on the basis of existing administrative boundaries and with neighbouring countries. This sub-programme also seeks to create a national infrastructure of access and use of geospatial information in decision making as well as geo-referencing land parcels to minimise land boundary disputes and also provide database on bathymetric and nautical charts for navigation in the seas, oceans and other water bodies which pose a challenge to optimal exploitation of marine resources. This sub-programme was allocated Kshs. 936,857,545 representing 15% of the total budget. A total of Kshs. 936,857,545 was spent.

Land Use: The objective of this sub-programme is to develop a framework to guide physical development in the country and to provide technical support to county governments in physical planning matters. Land Use sub-programme was allocated 256,813,445 representing 4% of the total budget. A total of Kshs. 251,643,554 was spent.

Land Settlement: The objective of this sub-programme is to secure land tenure through ascertainment of rights and interests on land through settlement of landless in existing settlement schemes and parcels of land acquired through Land Settlement Fund. Land Settlement sub-programme was allocated 596, 877,256 representing 10% of the total budget. A total of Kshs. 595,255,448 was spent.

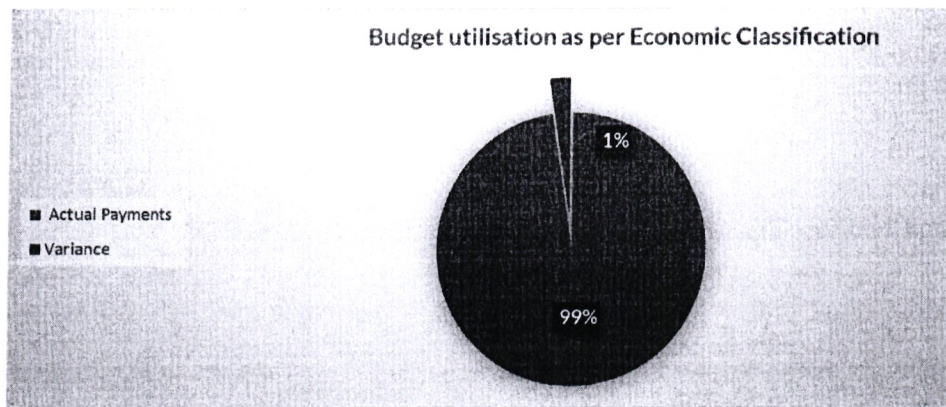
iii. Budget Utilisation

Below is an overview of the financial performance for the year ended 30th June 2021. The Ministry spent Kshs 6,049,142,302 against an approved budget of Kshs 6,128,394,731. The expenditure represents an absorption of 99 % of the final budget. Utilisation of the budget was carried out through various activities (economic classifications). This is depicted in the table and pie chart below. Exchequer requests were funded in full and no bills remained unpaid at the closure of the Financial Year

Table showing budget utilisation as per economic classification

Description	Approved Budget		Variance	% Utilisation against Budget
	Allocation	Actual Payments		
Compensation of Employees	2,400,930,000	2,386,428,599	14,501,401	99
Use of goods and services	1,724,086,652	1,691,360,688	32,725,964	98
Transfers to Other Government Units	710,000,000	710,000,000	0	100
Acquisition of Assets	1,293,378,079	1,261,353,015	32,025,064	98
Total	6,128,394,731	6,049,142,302	79,252,429	99





B. KEY ACHIEVEMENTS OF THE MINISTRY OF LANDS AND PHYSICAL PLANNING IN THE FINANCIAL YEAR 2020/21

During the financial year 2020/2021, the Ministry of Lands and Physical Planning implemented the land policy and planning programme. Under the programme, the Ministry registered 410,000 land title deeds countrywide; developed National Land Information Management System (NLIMS) and digitised land records for Nairobi City County; commenced construction four land offices: Naivasha, Nandi, Laikipia and Samburu. These are expected to be complete by October 2021. Further, counties were supported in development of physical development plans and settled 4,469 squatters and landless. The Ministry developed land value index for Bungoma, Busia, Vihiga, Kakamega, Siaya, Machakos, Kajiado, Murang'a, Nyamira, Embu, Nyeri, Laikipia, Nyandarua and Nakuru.

Key Outputs, Performance Indicators, Targets and Achievements

Key Outputs	Key Performance Indicators	Planned Targets	Actual Achievements	Remarks
Title deeds issued	No. of title deeds issued	460,000	410,000	The Ministry focussed on unlocking the potential of land in adjudication sections and settlement schemes, informal settlements, company and cooperative farms
Land transactions Digitised	No. of Land Offices digitised	5	1	Developed National Land Information System (NLIMS) and fully digitised Nairobi registry. The Ministry concentrated on completing Nairobi as a pilot to ensure security of title deeds.
Landless settled	No. of landless settled	8,500	4,469	There was delay in acquisition of identified land as a result of ownership disputes

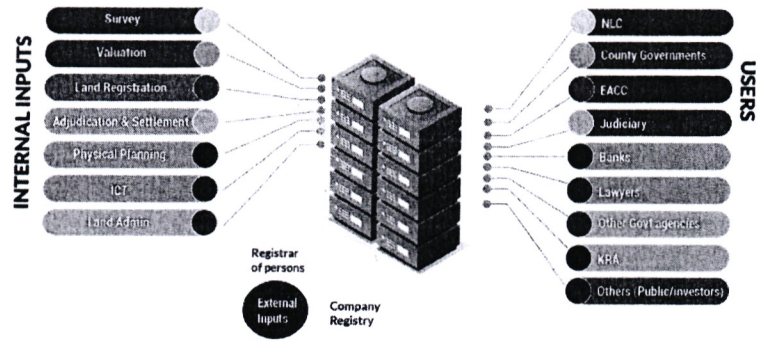


Key Outputs	Key Performance Indicators	Planned Targets	Actual Achievements	Remarks
Land offices constructed	No. of land Offices constructed	4	4	Naivasha (65%), Nandi (80%), Samburu (45%), Laikipia (50%) complete
National Land Value Index developed in counties	Number of counties covered	12	14	Land value index has been completed in fourteen (14) counties namely Bungoma, Busia, Vihiga, Kakamega, Siaya, Machakos, Kajiado, Murang'a, Nyamira, Embu, Nyeri, Laikipia, Nyandarua and Nakuru.
National Spatial plan implemented	No of Physical and Land Use Plan prepared	3	2	Two (2) physical and land use plans for strategic national projects namely Mai Mahiu EPZ buffer zone, Kulalu ADC ranch.
National Land Use Policy implemented	% of National inventory on Land use developed	20	20	3 river basins identified for restoration of the riparian affected by encroachment in Nairobi County. Cabinet Memorandum on Recommendations for Sustainable Management of Riparian Reserves was prepared.
Capacity build to the counties	No. of physical development plans prepared	14	7	County Governments supported in preparation of physical development plans
Geospatial data developed	No. of topographical and thematic maps developed	30	50	Topographical and thematic maps were developed
Land parcels Geo-referenced	No of land parcels Geo-referenced	60,000	50,269	50,269 land parcels were geo-referenced. In addition, geodetic control points and Continuous Operating Reference Stations to facilitate geo-referencing were done.
Hydrographic database developed	Number of bathymetric charts and Nautical maps developed	6	6	Maritime maps were developed to support blue economy

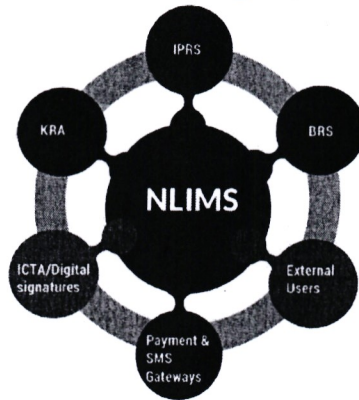


ARDHISASA IMPACT

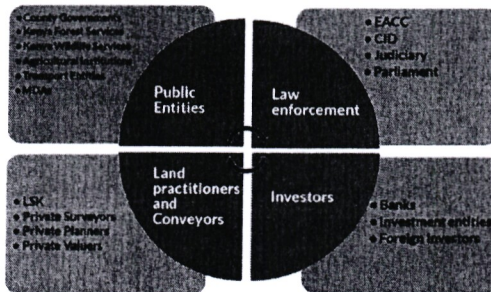
National Land Information Management System (NLIMS)

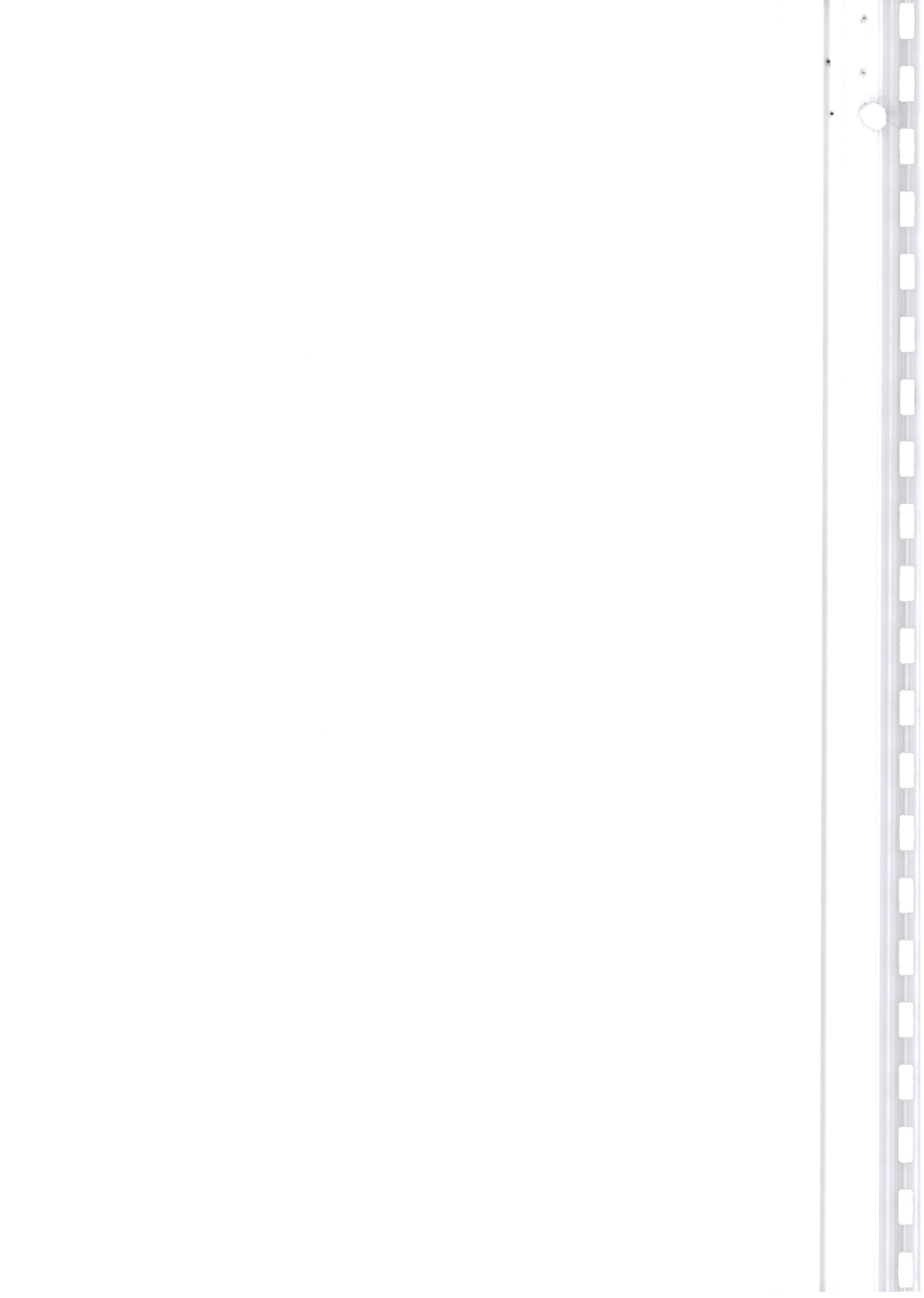


Ardhisasa Integrations



External User Interfaces



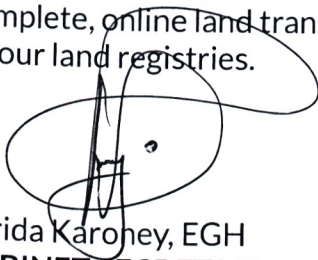


C. EMERGING ISSUES, CHALLENGES AND WAY FORWARD

It is important to note that in the execution of the Ministry's mandate, a number of issues emerged. The Ministry faced quite a number of challenges, which affected the realisation of its strategic objectives. They include:

- a. Inhibitive cultural practices on land ownership, access, and use, succession and dispute resolution in the determination of rights and interests on land which has continued to cause uncertainties on utilisation of land for economic gains.
- b. High demand for land for development which has led to acquisition of land for speculative purposes.
- c. Informal settlements and/or uncontrolled settlement on public land which has hindered development of intended use of land.
- d. The Corona Virus (COVID-19) pandemic which slowed down implementation of Ministry's planned activities.
- e. High number of litigation cases, which has led to delays in the determination of the claims and high compensation costs in the form of court awards.
- f. Reliance on manual land records, which put pressure on limited physical office space
- g. Inadequate capacity in land administration and management due to retirement, natural attrition, resignation and exit to other government agencies without replacement.

To address the challenges, the Ministry intends to leverage technology to its advantage to reduce physical interactions, eliminate manual records, enhance revenue collection and spur economic growth. In this regard, the Ministry has developed an elaborate roadmap for digitisation of land records, development of a National Land Information Management System (NLIMS) and deployment of online land transactions across the Country. This initiative will forestall future disruptions in land transactions in future and help the Ministry respond to and minimise the impact of the Corona Virus pandemic. The Ministry will utilise e-conveyancing platforms to ensure that the guidelines, such as social distancing, provided by the World Health Organisation and the Ministry of Health are observed. This will significantly reduce the potential spread of COVID-19. Digital infrastructure is helping communities to safely navigate the pandemic and Kenya should be no exception. The system is live in Nairobi City County. We are currently offering isolated online services in other registries; however, once the development of NLIMS is complete, online land transactions will be conducted on an integrated digital platform in all our land registries.



Farida Karoney, EGH
CABINET SECRETARY

3. STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETERMINED OBJECTIVES

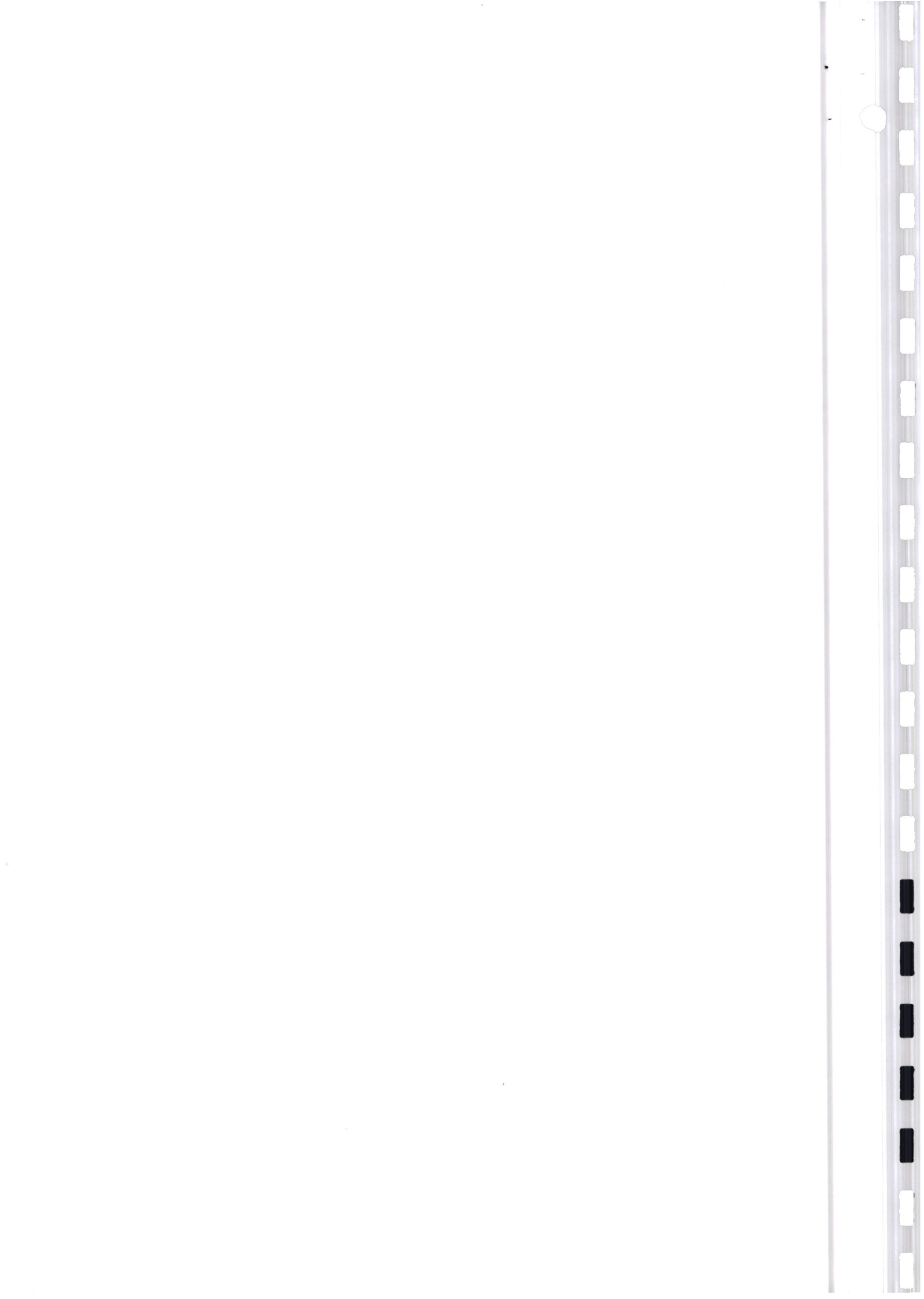
Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government Entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the National Government Ministry of Lands and Physical Planning's performance against predetermined objectives.

The key development objectives of the Ministry of Lands and Physical Planning 2018-2022 plan are to:

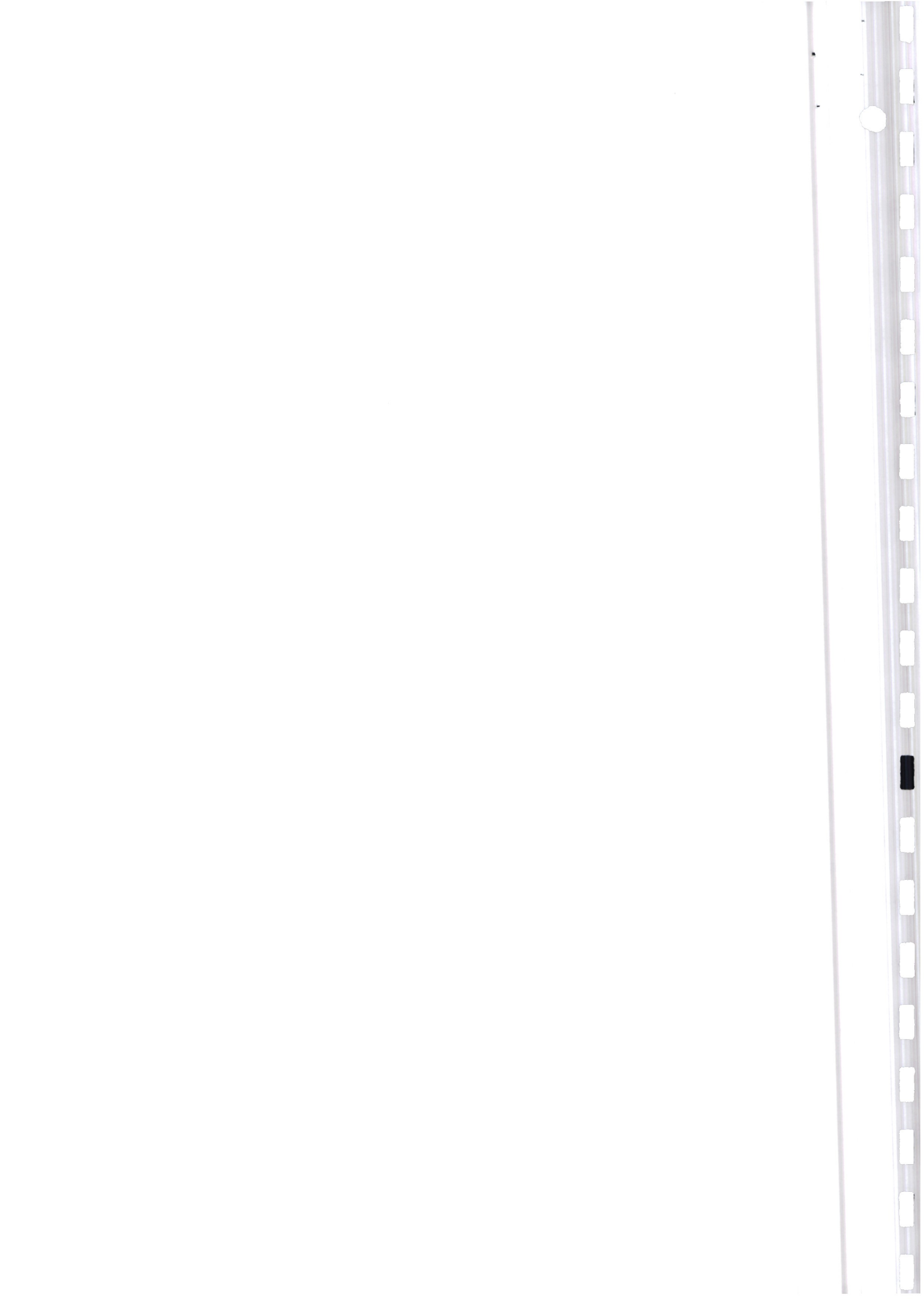
- a) Ensure efficient and effective administration and management of land resource
- b) Formulate and coordinate implementation of policies and legal framework for sustainable land development
- c) Provide efficient and effective support services for delivery of Ministry's programmes
- d) Progress on attainment of Strategic development objectives

Table below provides the progress on attaining the stated objectives:

Programme	Objective	Outcome	Indicator	Performance FY2020/2021
National Titling	To improve livelihoods through security of tenure	Improved management and access to land	No. of title deeds issued	410,000 titles against a target of 460,000 issued
Land Management Information System	To guarantee investor and property owners confidence on land transactions	A national land information management system developed	Number of land offices digitised	Online services rolled-out for Nairobi
Develop a National Land Value Index	To provide a National Value database	A National Land Value Index	A National Land Value Index	Completed development of land value index in 14 counties
Implementation of the National Spatial Plan	To ensure optimal and sustainable use of land	Prepare physical and land use development plans for strategic projects	Number of plans prepared	Two (2) physical and land use plans for strategic national projects namely Mai Mahiu EPZ buffer zone, Kulalu ADC ranch.



Capacity Building and Technical Assistance to Counties on physical planning matters	To strengthen the ability of counties to undertake the physical planning function	Improved service delivery by counties	Number of counties with capacity to prepare physical development plans	Physical development plans developed for 7 counties
Geo-referencing of land parcel boundaries	Minimize land disputes and support the land information system	Cadastral plan	No. of land parcels geo-referenced to inform cadastral plan	Geodetic control points and Continuous Operating Reference Stations to facilitate geo-referencing established
Development of hydrographic database	To enhance safety of life in waters, discovery and support of the blue economy	Maritime maps	No. of charts prepared Operational hydrographic infrastructure	6 maritime maps for water bodies Coast/ Shore line in Indian Ocean developed.
Settlement of landless	To guarantee security of tenure, land rights and increase food production & nutrition	Households settled	No. of households settled	4,469 against a target of 8,500 squatters settled. Delay in acquisition of identified land as a result of ownership disputes affected the process



4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ SUSTAINABILITY REPORTING

The Ministry of Lands and Physical Planning facilitates improvement of the livelihood of Kenyans through efficient administration, equitable access, secure tenure and sustainable management of the land resource. A customer centric approach remains the driving force behind efficient land service delivery, which is founded on accessibility to quality services, satisfactory customer experiences and outcomes, reducing costs involved in accessing services, accountability for results and process re-engineering to ensure value for money processes and reduction of waste in terms of money and time.

Below is a brief highlight of the achievements:

1) Sustainability strategy and profile

The Ministry implemented sustainability priorities focusing on key pillars of improving lives. In this respect, the Ministry conducted regular stakeholder engagement forums geared towards initiating collaborative approaches in the implementation of key reforms. They also offer opportunities for feedback on the Ministry's activities and programmes.

2) Environmental performance

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

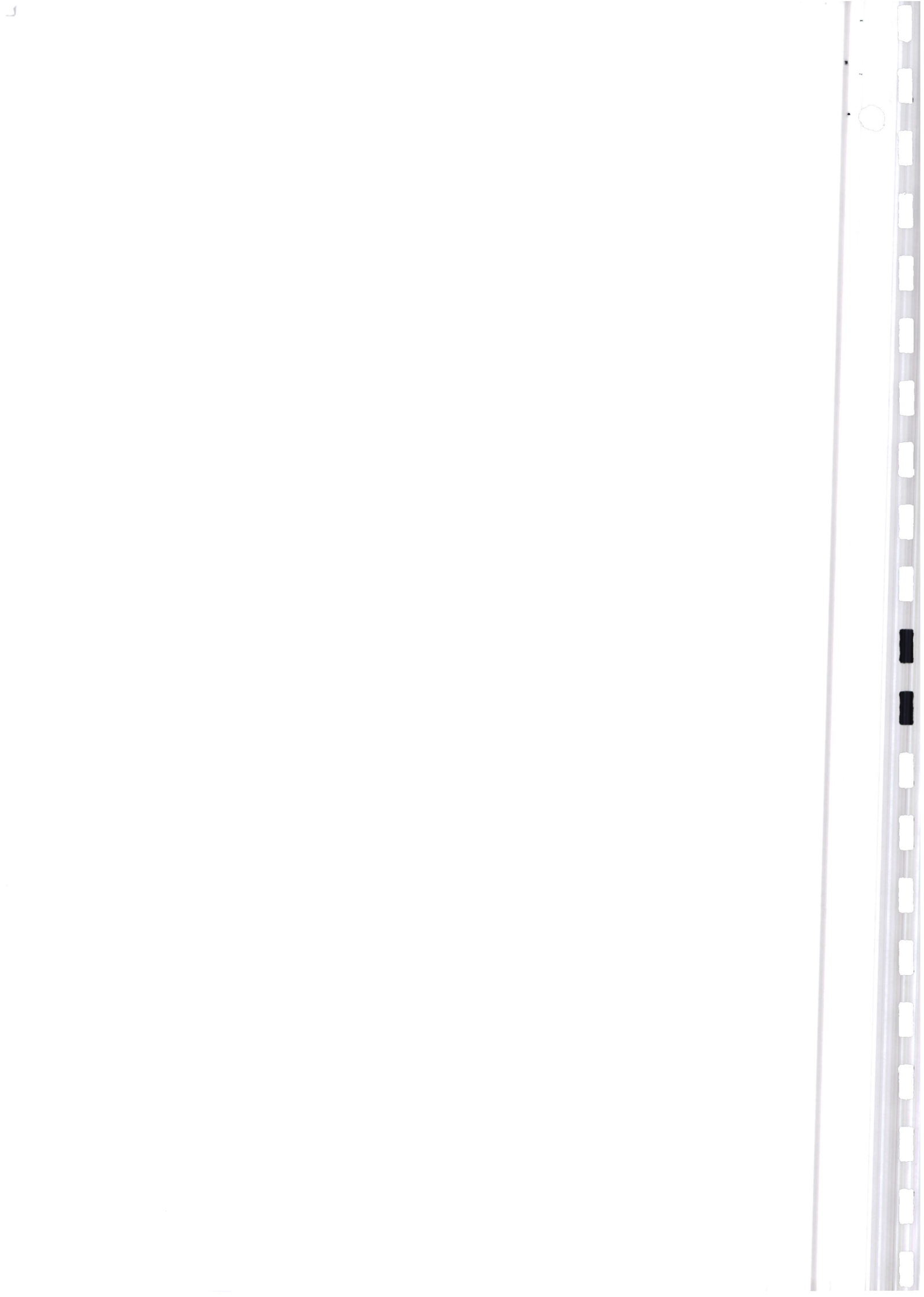
3) Employee welfare

The Human Resources Policies and Procedures Manual, 2016 guide recruitment of staff. The policy also takes care of Safety and Compliance with Occupational Safety Health Act of 2007 issues. Gender ratio is accounted for within the policy. Ministry, Departments and Agencies (MDAs) have been involved in the recruitment process. The Ministry conducted analysis in FY2019/2020 to determine skill gaps. Staff were appraised accordingly.

4) Market place practices

a) Responsible competition practice

The Ministry has put in place measures to ensure sound competition practices. These include constitution of a corruption committee to promote best practices on land management and digitisation of land transactions to prevent fraud.



b) Responsible Supply chain and supplier relations

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

c) Responsible marketing and advertisement

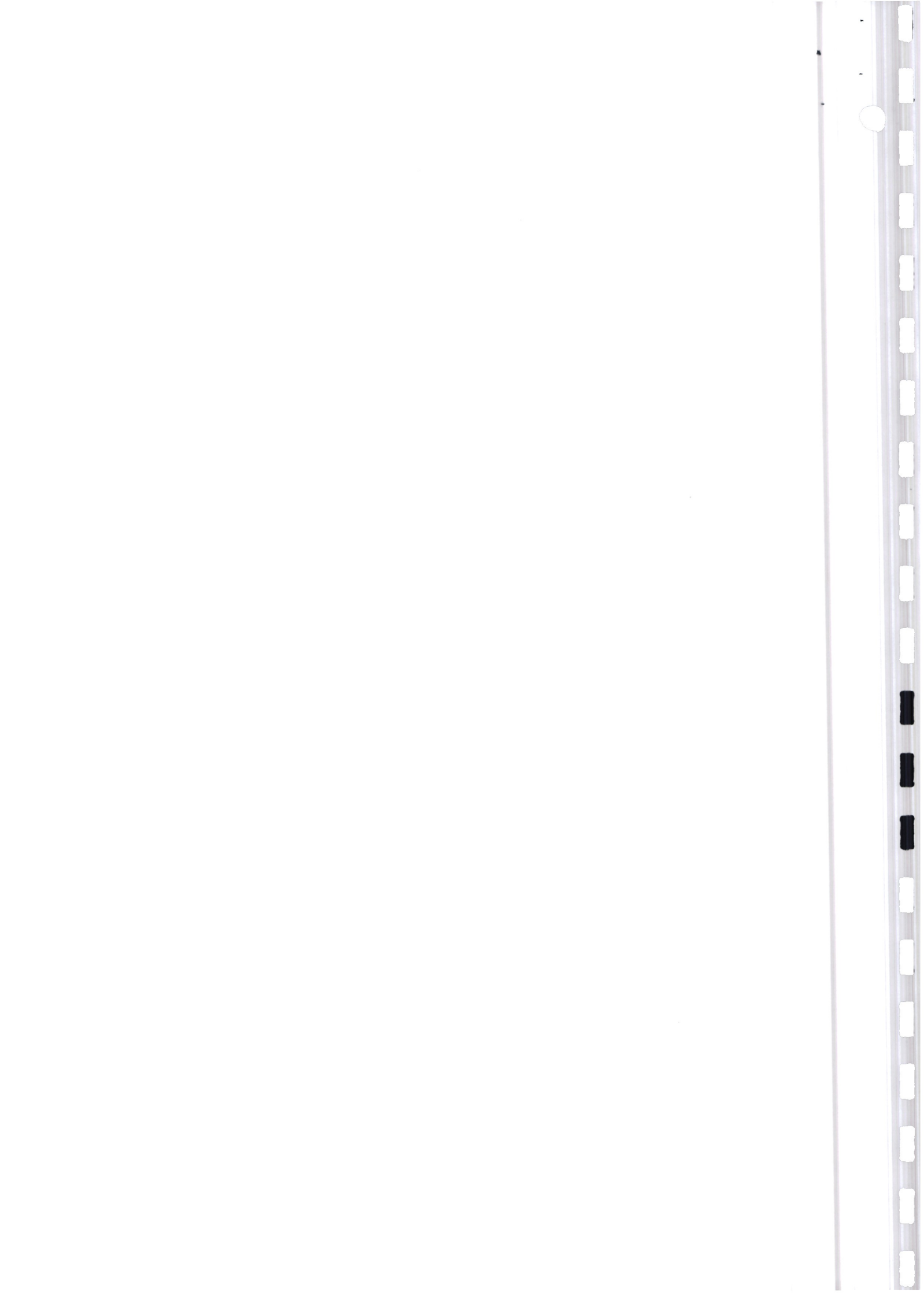
The Ministry recognises ethical marketing to improve public reputation. Market surveys have been critical in prequalifying companies and suppliers undertaking market surveys. This has ensured advertising is done in ethical ways. Conflicts of interests is avoided to differentiate the organisation from competitors.

d. Product stewardship

The Ministry has continued to implement Article 46 of the Constitution of Kenya on consumer rights and obligations. Members of inspection, tender opening and evaluation committees are formally appointed before they begin to carry out their mandates.

5) Community Engagements

The Ministry conducted public education and awareness on Community Land Act in 24 counties with community land.



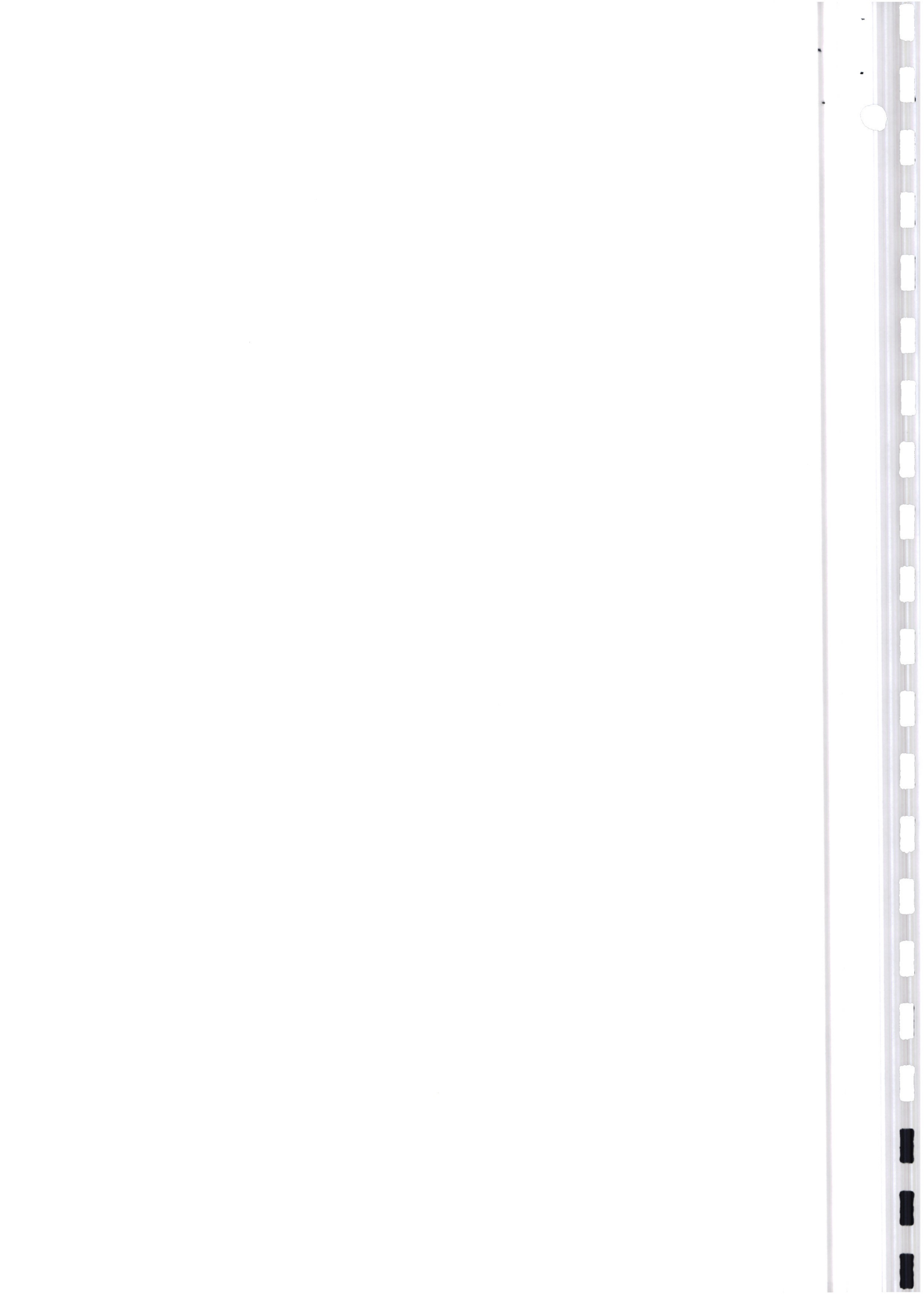
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a National Government Entity shall prepare financial statements in respect of that Entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Ministry of Lands and Physical Planning is responsible for the preparation and presentation of the Ministry of Lands and Physical Planning's financial statements, which give a true and fair view of the state of affairs of the Ministry of Lands and Physical Planning for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Ministry of Lands and Physical Planning; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Ministry of Lands and Physical Planning; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Ministry of Lands and Physical Planning accepts responsibility for the Ministry of Lands and Physical Planning's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Ministry's financial statements give a true and fair view of the state of Ministry of Lands and Physical Planning's transactions during the financial year ended June 30, 2021, and of the Ministry of Lands and Physical Planning's financial position as at that date. The Accounting Officer in charge of the Ministry of Lands and Physical Planning further confirms the completeness of the accounting records maintained for the Ministry of Lands and Physical Planning, which have been relied upon in the preparation of the Ministry of Lands and Physical Planning's financial statements as well as the adequacy of the systems of internal financial control.

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



Approval of the financial statements

The Ministry of Lands and Physical Planning financial statements were approved and signed by the Accounting Officer on 30/09/ 2021.

Muraguri

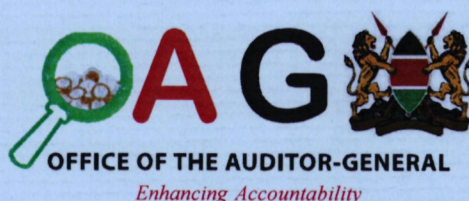
Principal Secretary
Dr. Nicholas Muraguri

Mary A. C. Wanyonyi

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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON MINISTRY OF LANDS AND PHYSICAL PLANNING FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Ministry of Lands and Physical Planning set out on pages 24 to 42, which comprise the statement of assets and liabilities

as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Ministry of Lands and Physical Planning as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Misclassification of Expenditure

As disclosed in Note 4 to the financial statements, the statement of receipts and expenditure for the year ended 30 June, 2021 reflects an expenditure of Kshs.1,691,360,688 under use of goods and services. However, expenditure amounting to Kshs.58,144,693 was charged to wrong account items under use of goods and services as detailed below:

Correct Account Items	Wrong Account Items Charged	Amount (Kshs.)
Office and general supplies and services	Training expenses	442,750
Hospitality supplies and services	Domestic travel and subsistence	1,654,964
Hospitality supplies and services	Foreign travel and subsistence	268,379
Domestic travel and subsistence	Foreign travel and subsistence	83,975
Hospitality supplies and services	Fuel oil and lubricants	258,045
Domestic travel and subsistence	Fuel oil and lubricants	175,980
Fuel oil and lubricants	Specialized materials and services	44,015,600
Fuel Oil and lubricants	Research, studies, project preparation, design supervision	10,000,000
Communication, supplies and services	Refurbishment of buildings	1,245,000
Total		58,144,693

Consequently, the accuracy and fair presentation of the expenditure balances for the above account items in the financial statements for the year ended 30 June, 2021 could not be confirmed.

2. Prior Year Adjustment

The statement of assets and liabilities as at 30 June, 2021 reflects a negative prior year adjustment of Kshs.20,422,880 in the year under review. However, the presentation of the prior year adjustment in the year under review was not done retrospectively to correct the material errors discovered in the current year in the comparative information presented in the financial statements for the previous year.

Consequently, the accuracy and fair presentation of the prior year adjustment in the financial statements could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Supply, Delivery, Installation and Commissioning of Global Navigational Satellite

Included in the use of goods and services expenditure of Kshs.1,691,360,688, as disclosed in Note 4 to the financial statements, is an amount of Kshs.900,412,653 under specialized materials and services. The latter balance in turn includes an amount of Kshs.86,322,495 paid to a firm in respect of supply, delivery installation and delivery of Global Navigational Satellite to Survey of Kenya vide contract number MLPP/706933/2018-2019 (IFMIS Tender No.706933) through an agreement dated 20 May, 2019 between the Ministry of Lands and Physical planning and the firm. However,

tender evaluation minutes were not provided for audit to ascertain how the supplier was identified, evaluated and awarded the contract.

Consequently, the validity and authenticity of the contract and expenditure could not be ascertained.

2. Taskforce Allowances

The expenditure on acquisition of assets of Kshs.1,261,353,015, as disclosed in Note 6 to the financial statements, includes an amount of Kshs.879,049,757 on research, studies, project preparation, design and supervision. The latter balance in turn includes an amount of Kshs.4,060,000 paid to fifty (50) officers as taskforce allowances. These officers were appointed to a taskforce to prepare responses to the audit queries for 2017/2018 financial year through a memo from Head of Accounting Unit, which requested for 20 days.

However, this memo contravened the provisions of the government circular reference number MSPS.2/1A Vol.XLVIII/ (119) dated 2 August, 2013 which states that, when a taskforce is constituted by an Accounting Officer, members will be individually appointed in writing and given clear terms of reference and duration of assignment with well-defined outputs and that the total number of members be limited to a maximum of fifteen inclusive of not more than two support staff.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of a Risk Management Policy

During the year under review, despite the Internal Audit Unit having a risk matrix that ranks risks and guides the annual internal audit plans, the Ministry did not have in place an institutionalized Risk Management Policy. As a result, there were no formal approved processes and guidelines on how to identify, assess and mitigate operational, legal and financial risks.

2. Inactive Audit Committee

During the financial year under review, the Ministry's Audit Committee never met to discuss the internal audit reports of the Ministry. The Audit Committee was therefore not

effective in providing oversight on financial and risk management including; monitoring and reviewing of the effectiveness of the internal audit function and internal controls, risk management systems and financial statements.

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

Responsibilities of 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 Ministry's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of intention to terminate the Ministry or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Ministry of Lands and Physical Planning 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

11 January, 2022


7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

Description	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	6,095,932,080	6,299,307,318
Other Receipts	2	4,556,000	8,500,000
TOTAL RECEIPTS		6,100,488,080	6,307,807,318
PAYMENTS			
Compensation of Employees	3	2,386,428,599	2,012,711,199
Use of goods and services	4	1,691,360,688	1,433,581,393
Transfers to Other Government Entities	5	710,000,000	1,012,370,000
Acquisition of Assets	6	1,261,353,015	1,832,186,811
TOTAL PAYMENTS		6,049,142,302	6,290,849,403
SURPLUS/DEFICIT		51,345,778	16,957,915

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Lands and Physical Planning financial statements were approved on 30/09/2021 2021 and signed by:



Principal Secretary
Dr. Nicholas Muraguri



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

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

Description	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7A	281,866,932	240,987,144
Cash Balances	7B	-	-
Total Cash and cash equivalent		281,866,932	240,987,144
Accounts Receivables	8	2,992,446	21,140,855
TOTAL FINANCIAL ASSETS		284,859,378	262,127,999
FINANCIAL LIABILITIES			
Accounts Payables	9	232,790,382	240,981,901
NET FINANCIAL ASSETS		52,068,996	21,146,098
REPRESENTED BY			
Fund balance b/fwd	10	21,146,098	8,877,635
Prior year adjustment	11	(20,422,880)	(4,689,452)
Surplus/Deficit for the year		51,345,778	16,957,915
NET FINANCIAL POSITION		52,068,996	21,146,098

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Lands and Physical Planning financial statements were approved on 30/09 2021 and signed by:



Principal Secretary
Dr. Nicholas Muraguri




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

9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

Description	Note	2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	6,095,932,080	6,299,307,318
Other Receipts	2	4,556,000	8,500,000
Payments for operating expenses			
Compensation of Employees	3	2,386,428,599	2,012,711,199
Use of goods and services	4	1,691,360,688	1,433,581,393
Transfers to Other Government Units	5	710,000,000	1,012,370,000
Adjusted for:			
Adjustments during the year			
Decrease/(Increase) in Accounts Receivable	12	18,148,410	(12,406,276)
Increase/(Decrease) in Accounts Payable	13	(8,191,519)	(63,232,144)
Prior Year Adjustments	11	(20,422,880)	(4,689,452)
Net cash flow from operating activities		1,302,232,804	1,768,816,853
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(1,261,353,015)	(1,832,186,811)
Net cash flows from Investing Activities		(1,261,353,015)	(1,832,186,811)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		40,879,789	(63,369,958)
Cash and cash equivalent at BEGINNING of the year	7	240,987,144	304,357,102
Cash and cash equivalent at END of the year	7	281,866,933	240,987,144

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Ministry of Lands and Physical Planning financial statements were approved on 30/9/2021 2021 and signed by:


Principal Secretary
Dr. Nicholas Muraguri


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

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED JUNE 30 2021

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	4,714,685,062	1,404,709,670	6,119,394,731	6,095,932,080	23,462,651	100%
Other Receipts (AIA)	4,500,000	4,500,000	9,000,000	4,556,000	4,444,000	51%
TOTAL RECEIPTS	4,719,185,062	1,409,209,670	6,128,394,731	6,100,488,080	27,906,651	100%
PAYMENTS						
Compensation of Employees	1,218,915,000	1,182,015,000	2,400,930,000	2,386,428,599	14,501,401	99%
Use of goods and services	1,500,570,897	223,515,755	1,724,086,652	1,691,360,688	32,725,964	98%
Transfers to Other Government Units	710,000,000	-	710,000,000	710,000,000	-	100%
Acquisition of Assets	1,289,699,165	3,678,915	1,293,378,079	1,261,353,015	32,025,064	98%
TOTAL PAYMENTS	4,719,185,062	1,409,209,670	6,128,394,731	6,049,142,302	79,252,429	99%
SURPLUS/DEFICIT				51,345,778	(51,345,778)	

The Ministry AIA is collected by the Kenya Institute of Surveying and Mapping. Due to the Covid Pandemic the Institute remained closed for a greater part of the year. This resulted in under collection of AIA for the period when the Institute was closed

The Ministry of Lands and Physical Planning financial statements were approved on 30/09 2021 and signed by:

Murage
Principal Secretary
Dr. Nicholas Muraguri

Nawanyoni
Principal Accounts Controller (SDAG)
CPA Mary A. C. Wanyonyi
ICPAK Member Number: 10366

**11. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED
JUNE 30 2021**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	1,415,685,062	1,404,709,670	2,820,394,731	2,800,759,727	19,635,004	99%
Other Receipts	4,500,000	4,500,000	9,000,000	4,556,000	4,444,000	51%
TOTAL RECEIPTS	1,420,185,062	1,409,209,670	2,829,394,731	2,805,315,727	24,079,004	99%
PAYMENTS						
Compensation of Employees	1,218,915,000	1,182,015,000	2,400,930,000	2,386,428,599	14,501,401	99%
Use of goods and services	197,570,897	223,515,755	421,086,652	410,011,796	11,074,856	97%
Transfers to Other Government Units	-	-	-	-	-	0%
Acquisition of Assets	3,699,165	3,678,915	7,378,079	6,985,806	392,273	95%
TOTAL PAYMENTS	1,420,185,062	1,409,209,670	2,829,394,731	2,803,426,201	25,968,530	99%
SURPLUS/DEFICIT	-	-	-	1,889,526	(1,889,526)	

The Ministry of Lands and Physical Planning financial statements were approved on 30/9/2021 and signed by



Principal Secretary
 Dr. Nicholas Muraguri



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

12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED JUNE 30 2021

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	3,299,000,000	-	3,299,000,000	3,295,172,353	3,827,647	100%
Other Receipts	-	-	-	-	-	0%
TOTAL RECEIPTS	3,299,000,000	-	3,299,000,000	3,295,172,353	3,827,647	100%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	1,303,000,000	-	1,303,000,000	1,281,348,892	21,651,108	98%
Transfers to Other Government Units	710,000,000	-	710,000,000	710,000,000	-	100%
Acquisition of Assets	1,286,000,000	-	1,286,000,000	1,254,367,209	31,632,791	98%
TOTAL PAYMENTS	3,299,000,000	-	3,299,000,000	3,245,716,101	53,283,899	98%
SURPLUS/DEFICIT	-	-	-	49,456,252	(49,456,252)	

The Ministry of Lands and Physical Planning financial statements were approved on 30/9/2021 and signed by:

Murage

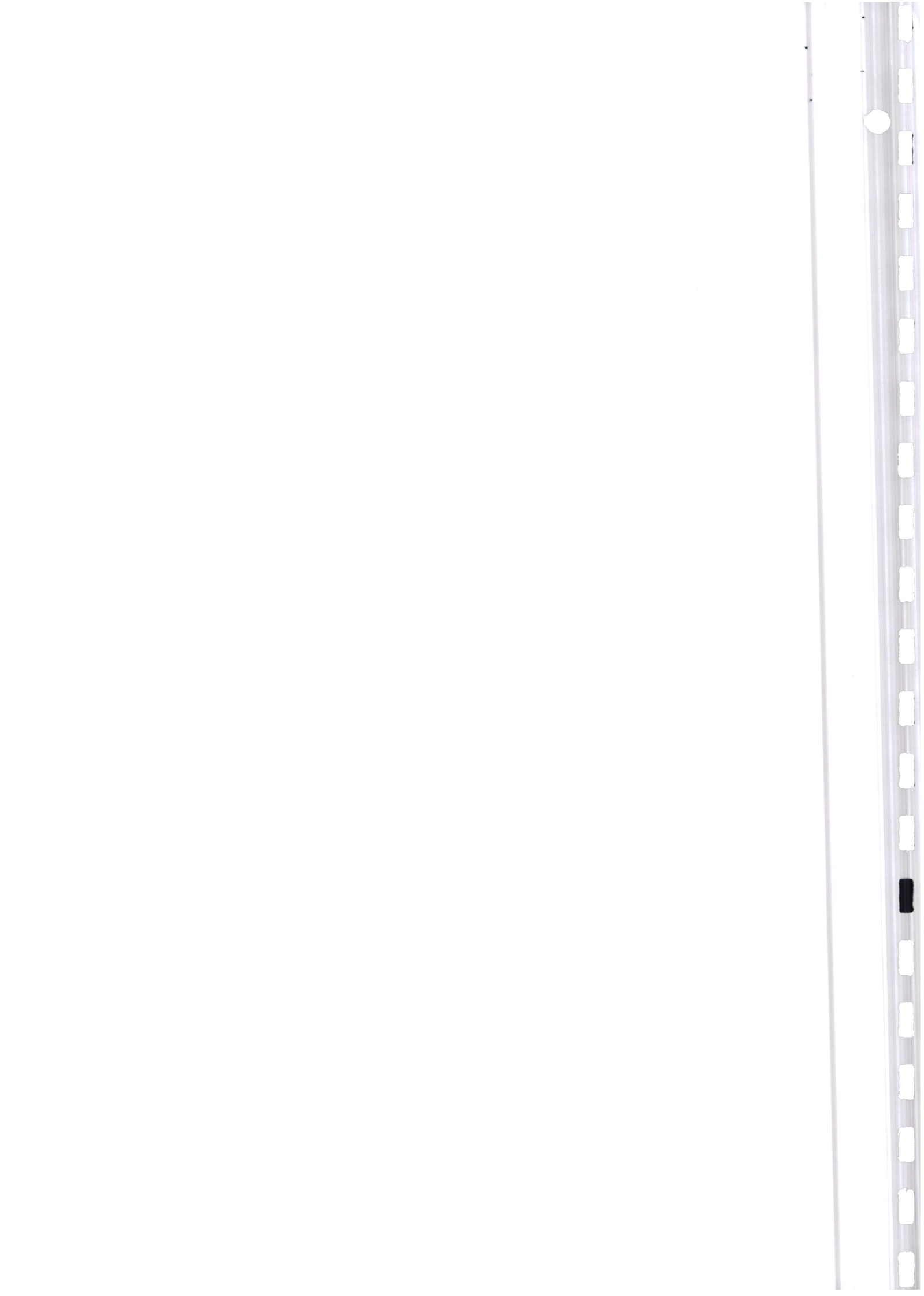
Principal Secretary
Dr. Nicholas Muraguri

Nwarammugh

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

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED JUNE 30 2021

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Land Policy and Planning Programme	6,128,394,731	-	6,128,394,731	6,049,142,302	79,252,429
Development Planning and Land Reforms	2,195,327,999	-	2,195,327,999	2,153,358,951	41,969,048
Land Information Management	2,142,518,486	-	2,142,518,486	2,106,076,789	36,441,697
Land Survey	936,857,545	-	936,857,545	942,807,520	(5,949,975)
Land Use	256,813,445	-	256,813,445	251,643,554	5,169,891
Land Settlement	596,877,256	-	596,877,256	595,255,488	1,621,768
Total	6,128,394,731	-	6,128,394,731	6,049,142,302	79,252,429



14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting by Ministry of Lands and Physical Planning

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

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Ministry of Lands and Physical Planning for all the years presented.

a. Recognition of Receipts

The Ministry of Lands and Physical Planning recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Ministry of Lands and Physical Planning.

i. Transfers from the Exchequer

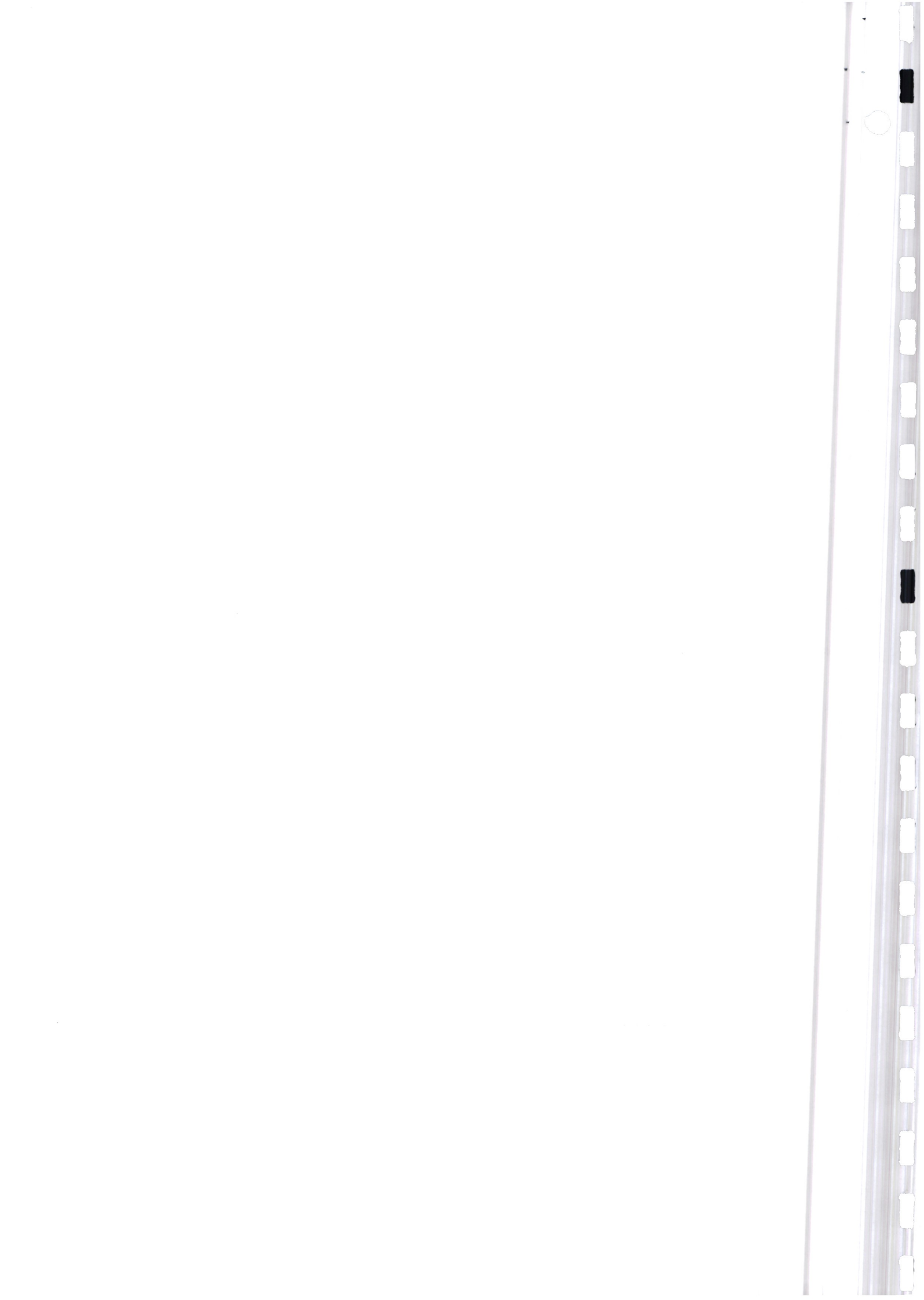
Transfers from the exchequer are recognised in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the Ministry of Lands and Physical Planning.

ii. Other receipts

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

b. Recognition of payments

The Ministry of Lands and Physical Planning recognises all payments when the event occurs, and the related cash has been paid out by the Ministry of Lands and Physical Planning.



i. Compensation of Employees

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

ii. Use of Goods and Services

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

iii. Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public Entity office and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

6. Third Party Payments

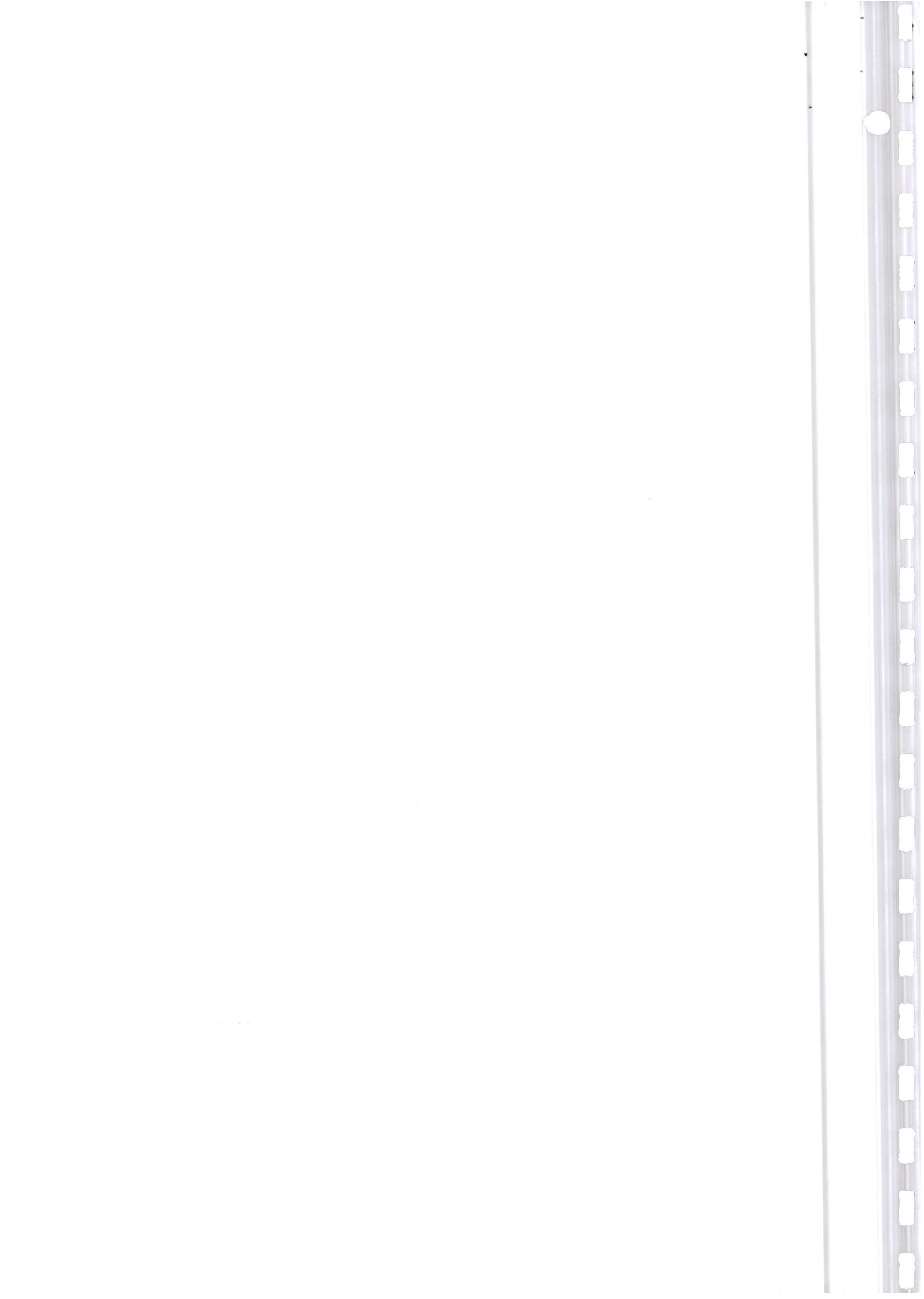
Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

7. Cash and Cash Equivalents

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

Restriction on Cash

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



Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 232,790,382 compared to Kshs 240,981,901 in prior period as indicated on note 9. There were no other restrictions on cash during the year.

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

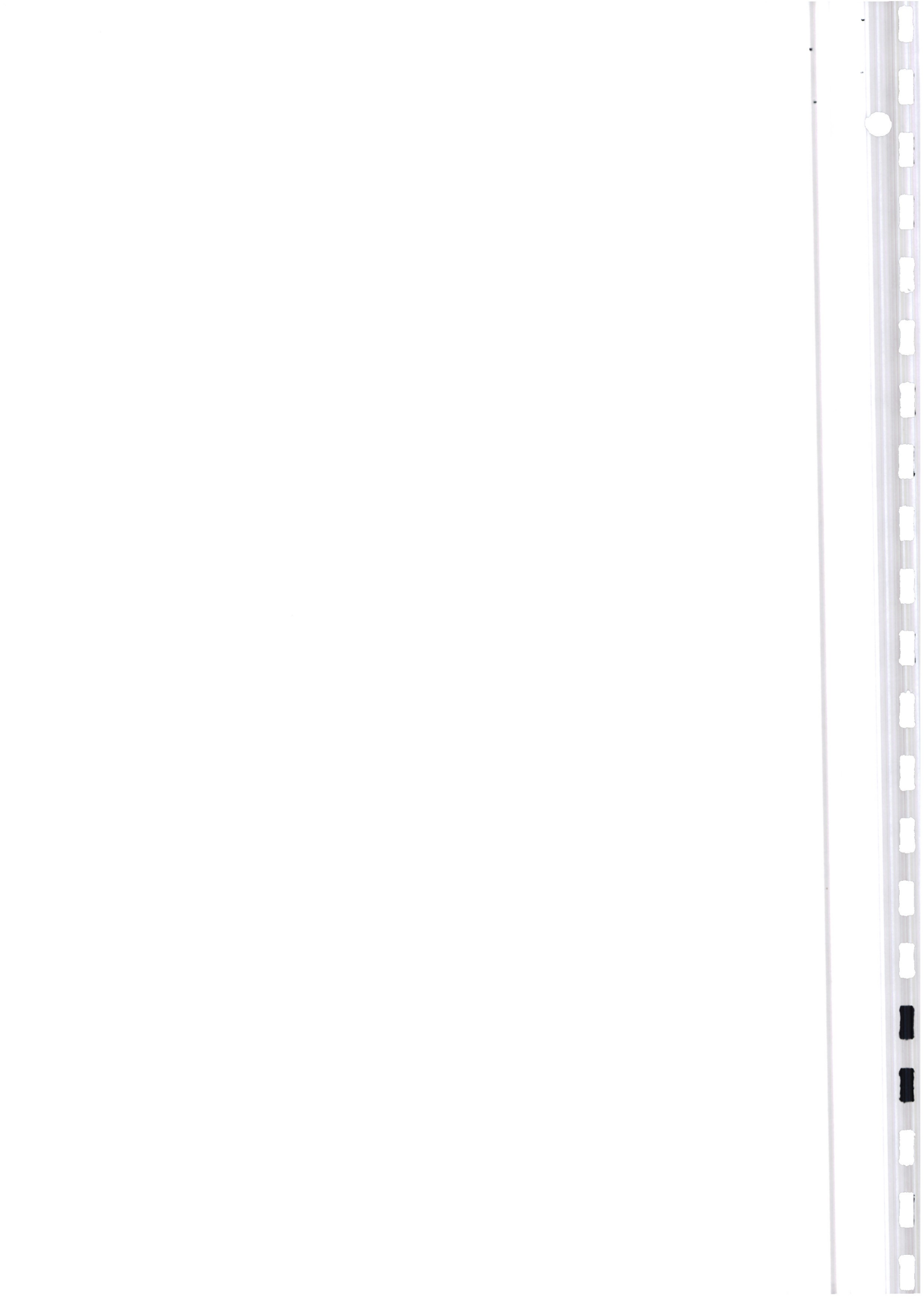
The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-Ministry of Lands and Physical Planning transfers.

12. Comparative Figures

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



13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 11 explaining the nature and amounts.

15. Related Party Transactions

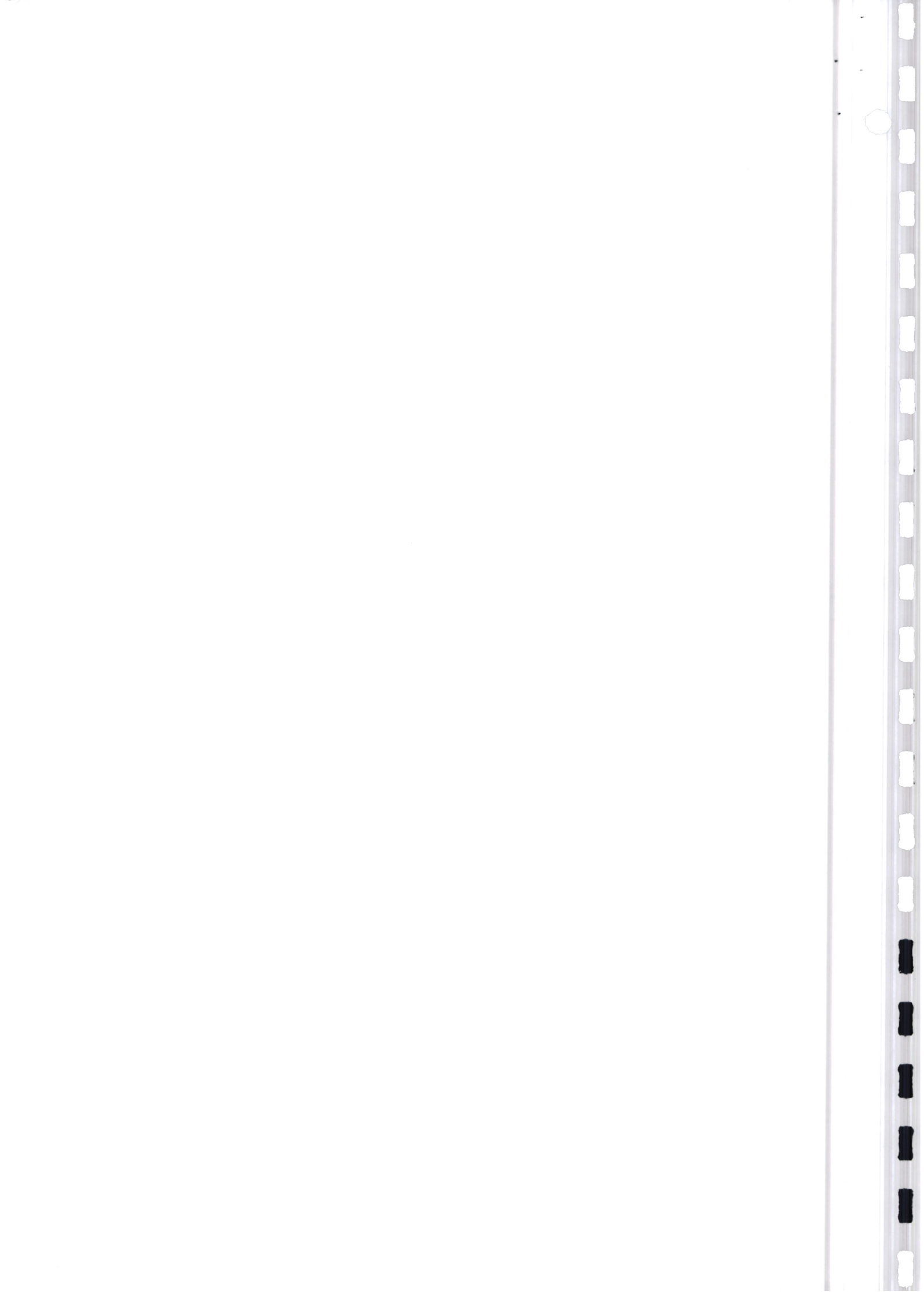
Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government Entity to report on the payments made, or losses incurred, by the National Government Entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Ministry of Lands and Physical Planning; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.



15. NOTES TO THE FINANCIAL STATEMENTS

1. Exchequer Releases

Description	2020-2021	2019-2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	666,151,500	508,190,557
Total Exchequer Releases for quarter 2	1,753,314,372	1,682,780,404
Total Exchequer Releases for quarter 3	1,130,846,332	1,027,977,158
Total Exchequer Releases for quarter 4	2,545,619,876	3,080,359,199
Total	6,095,932,080	6,299,307,318

During the year the Ministry received Kshs.6,095,932,080 which was adequate to meet the funding requirements of the Ministry

2. Other Receipts

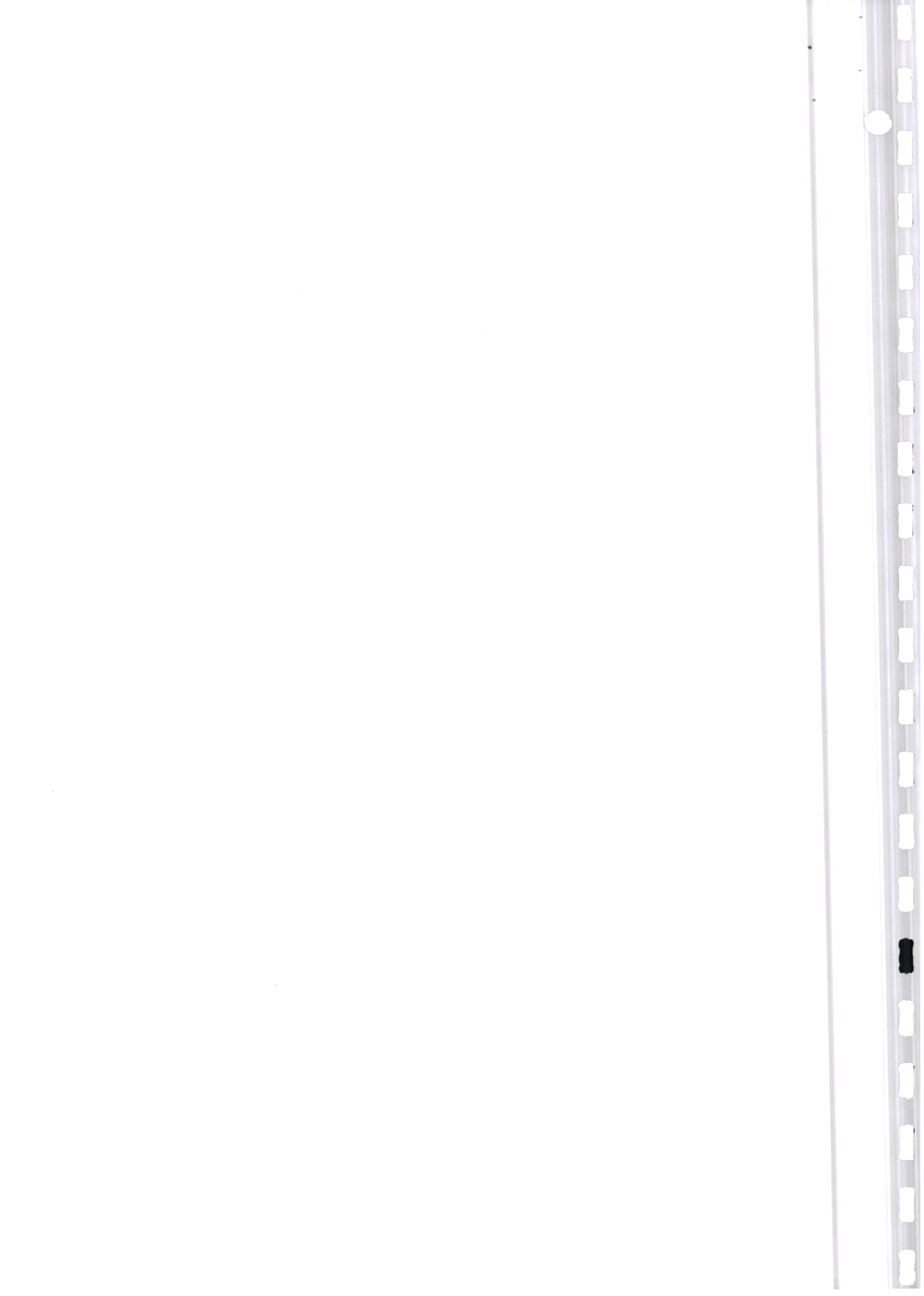
Description	2020-2021	2019-2020
	Kshs	Kshs
Receipts from Administrative Fees and Charges - Collected as AIA	4,556,000	8,500,000
Total	4,556,000	8,500,000

The receipts were from school fees paid by students from KISM.

3. Compensation of Employees

Description	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	1,516,300,757	1,233,804,596
Basic wages of temporary employees	97,449,000	42,729,202
Personal allowances paid as part of salary	772,678,842	736,177,400
Total	2,386,428,599	2,012,711,199

The increase in compensation of employees was as a result of recruitment of technical staff during the Financial Year.



4. Use of Goods and Services

Description	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	58,443,579	58,889,592
Communication, supplies and services	3,162,692	3,884,402
Domestic travel and subsistence	8,807,069	17,005,519
Foreign travel and subsistence	352,354	1,187,580
Printing, advertising and information supplies & services	203,938	615,146
Rentals of produced assets	134,965,161	1,291,156
Training expenses	2,247,971	2,899,924
Hospitality supplies and services	75,048,215	76,947,473
Specialized materials and services	900,412,653	710,806,147
Office and general supplies and services	4,866,903	4,447,861
Fuel Oil and Lubricants	7,032,825	4,630,794
Other operating expenses	476,661,480	540,975,313
Routine maintenance – vehicles and other transport equipment	6,253,698	3,824,185
Routine maintenance – other assets	12,902,150	6,176,302
Total	1,691,360,688	1,433,581,393

The increased spending under use of goods was occasioned by the Ministry's accelerated efforts towards digitisation of lands records.

5. Grants and Transfers to other Government Entities

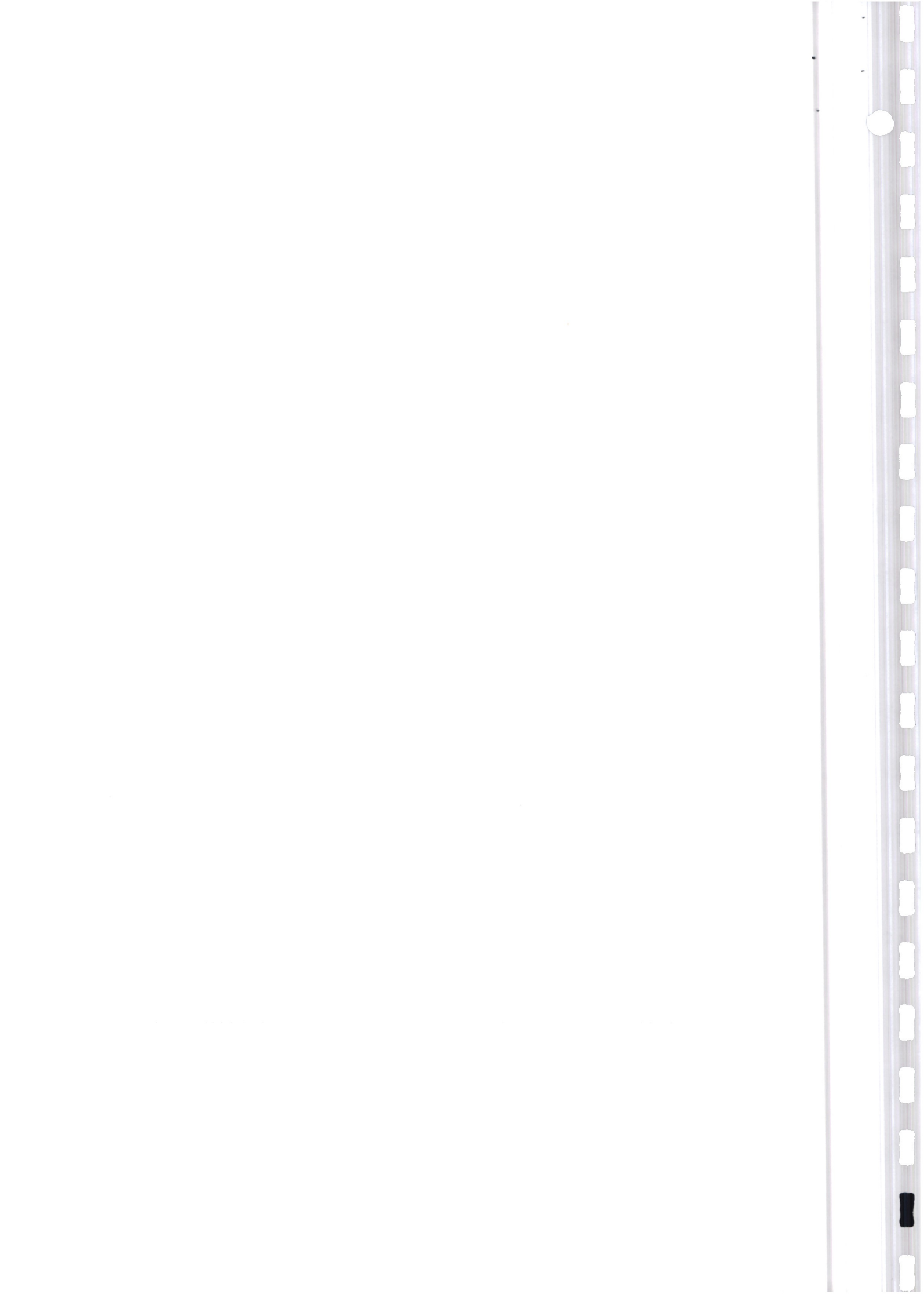
Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of government	710,000,000	1,012,370,000
TOTAL	710,000,000	1,012,370,000

The above transfers were made to the following self-reporting entities in the year:

Transfers to self – reporting entity in the year

Description	Recurrent	Development	Total	2019-2020
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
National Intelligence Service	-	710,000,000	710,000,000	1,012,370,000
TOTAL	-	710,000,000	710,000,000	1,012,370,000

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement.



6. Acquisition of Assets

Non -Financial Assets	2020-2021	2019-2020
	Kshs	Kshs
Construction of Buildings	97,395,974	44,964,945
Refurbishment of Buildings	17,209,676	51,948,443
Construction and Civil Works	53,226,033	14,583,382
Purchase of Office Furniture and General Equipment	21,251,568	4,238,397
Purchase of Specialized Plant, Equipment and Machinery	43,130,008	10,912,865
Rehabilitation and Renovation of Plant, Machinery and Equip.	90,000	50,000
Research, Studies, Project Preparation, Design & Supervision	879,049,757	850,488,779
Acquisition of Land	150,000,000	855,000,000
Total	1,261,353,015	1,832,186,811

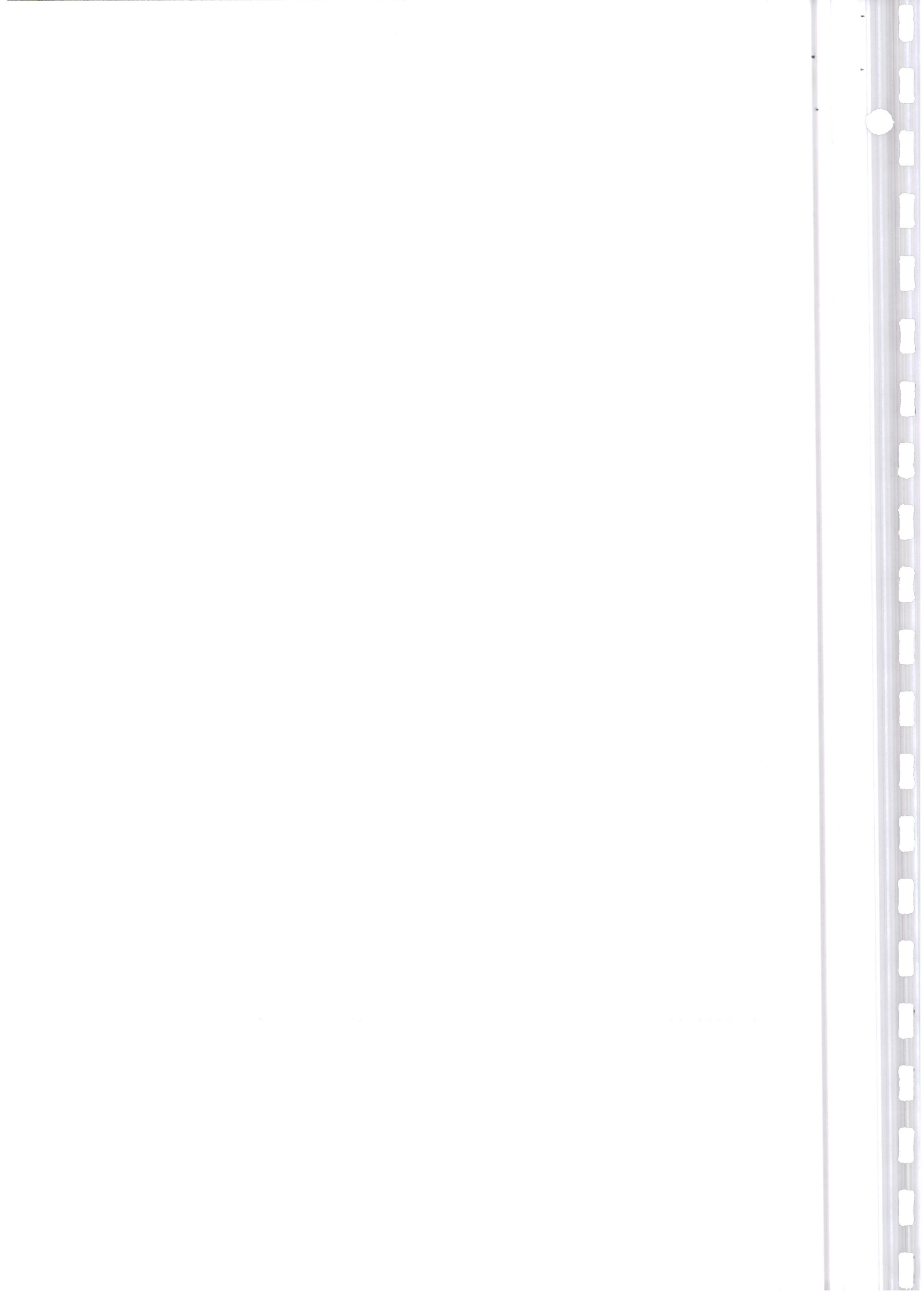
7A: Bank Accounts

Name of Bank, Account No. & currency	Recurrent Development Deposit	2020-2021	2019-2020
		Kshs	Kshs
Central Bank of Kenya, 1000302798 KShs	Recurrent	106,362	1,866
Central Bank of Kenya, 1000302817 KShs	Development	48,970,188	3,377
Central Bank of Kenya, 1000302828 KShs	Deposit	232,790,382	240,981,901
Total		281,866,932	240,987,144

7B: Cash in hand

Description	2020-2021	2019-2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Board Surveys attached (See Annex 6b)



8: Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	93,800	260,522
Salary advances	9,418	172,225
District suspense	2,889,228	20,708,108
Total	2,992,446	21,140,855

(See Annex 1 a) b) c))

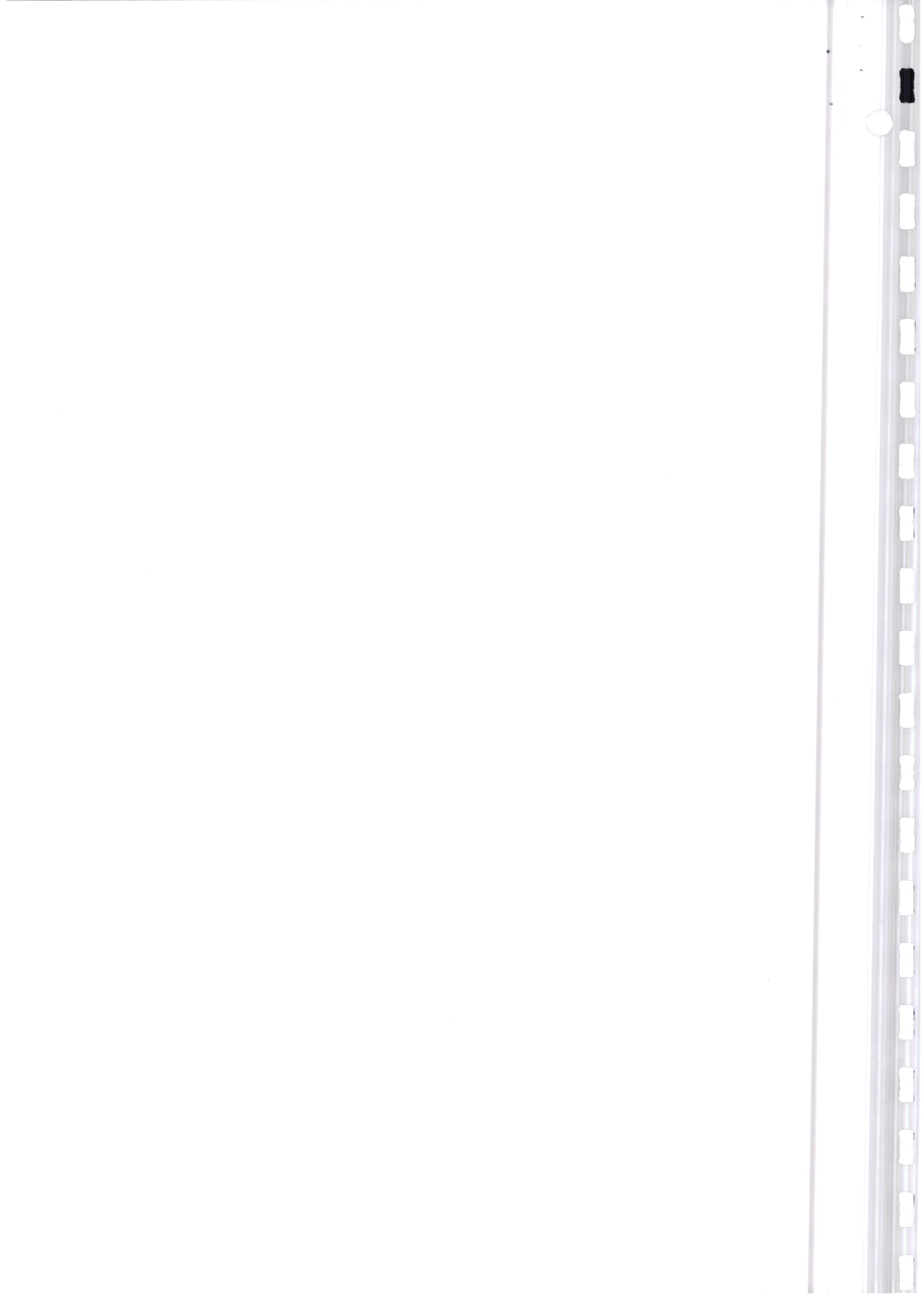
9. Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention	32,528,352	17,991,669
Deposits	200,262,031	222,990,232
Total	232,790,382	240,981,901

Accounts payable comprises retention money which is due to contractors awaiting payment instructions from Public Works and deposits being money held in trust for 3rd parties and is paid on demand. This amount of deposit has been analysed. (See Annex 2)

10. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	240,987,144	304,215,075
Cash in hand	-	142,027
Accounts Receivables	21,140,855	8,734,579
Accounts Payables	(240,981,901)	(304,214,046)
Total	21,146,098	8,877,635



11. Prior Year Adjustments

Description of the error	Balance b/f	Adjustments	Adjusted
	FY 2019/2020 as per audited financial statements	during the year relating to prior periods	Balance b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	5,243	(5,243)	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	21,140,855	(20,417,638)	723,218
Others (specify)	-	-	-
	21,146,098	(20,422,880)	723,218

The prior year adjustments relate to the following:

Bank balances that were swept back to Exchequer at the beginning of the year of Kshs 5,243/=.

Adjustments on receivables of Kshs 20,417,638 relate to imprests (Kshs. 166,722.35) advance salaries (Kshs. 162,807.30) and District suspense (Kshs 20,088,107.85) surrendered during the current year but relate to the prior year.

These adjustments affect the statement of assets as they result in the reduction of the Fund Balance Brought Forward

12. a (Increase)/ Decrease in Receivable

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	21,140,855	8,734,579
Receivables as at 30 th June (b)	2,992,446	21,140,855
Increase)/ Decrease in Receivables (c=(a-b))	18,148,409	(12,406,276)



12. b Analysis of (Increase)/Decrease in Receivable

The above decrease in receivable were made up of the following:

Government Imprests	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	260,522	3,028,253
Receivables as at 30 th June (b)	93,800	260,522
Increase)/ Decrease in Receivables (c=(a-b))	166,722	2,767,731

Salary advances	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	172,225	158,518
Receivables as at 30 th June (b)	9,418	172,225
Increase)/ Decrease in Receivables (c=(a-b))	162,807	(13,707)

District Suspense	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	20,708,108	5,547,807
Receivables as at 30 th June (b)	2,889,228	20,708,108
Increase)/ Decrease in Receivables (c=(a-b))	17,818,880	(15,160,301)

13. Increase / (Decrease) in Accounts Payable

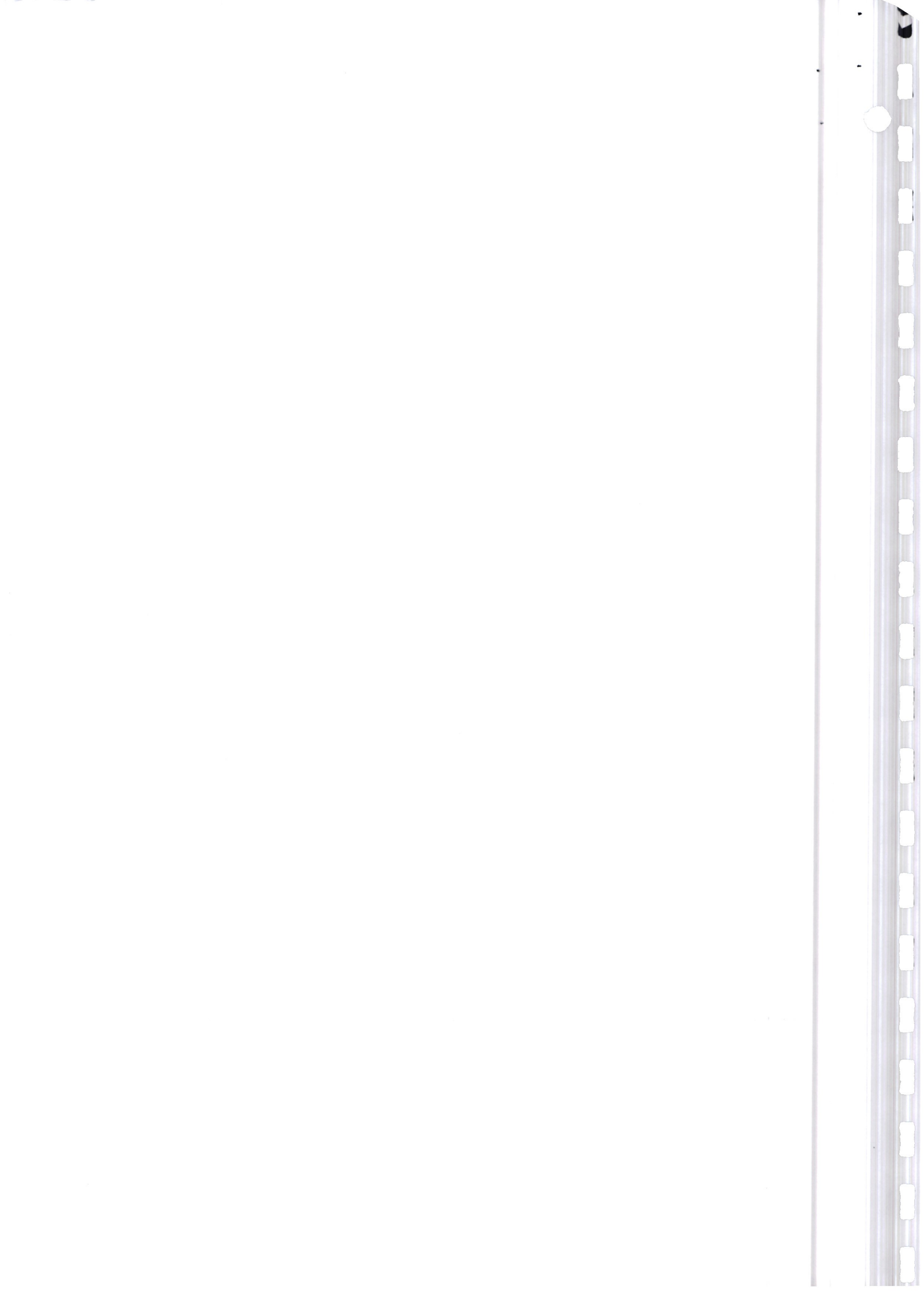
Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July (a)	240,981,901	304,214,046
Payables as at 30 th June (b)	232,790,382	240,981,901
Increase/ (Decrease) in payables (c= (b-a))	(8,191,519)	(63,232,144)

14. Related Party Disclosures

The following comprise related parties to the Ministry of Lands and Physical Planning

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to related parties		
Transfers to National Intelligence Service	710,000,000	1,012,370,000
Transfers to Agriculture Settlement Fund Trust	150,000,000	855,000,000
Total Transfers to related parties	860,000,000	1,867,370,000
Transfers from related parties		
Transfers from the Exchequer	6,095,932,080	6,299,307,318
Total Transfers from related parties	6,095,932,080	6,299,307,318

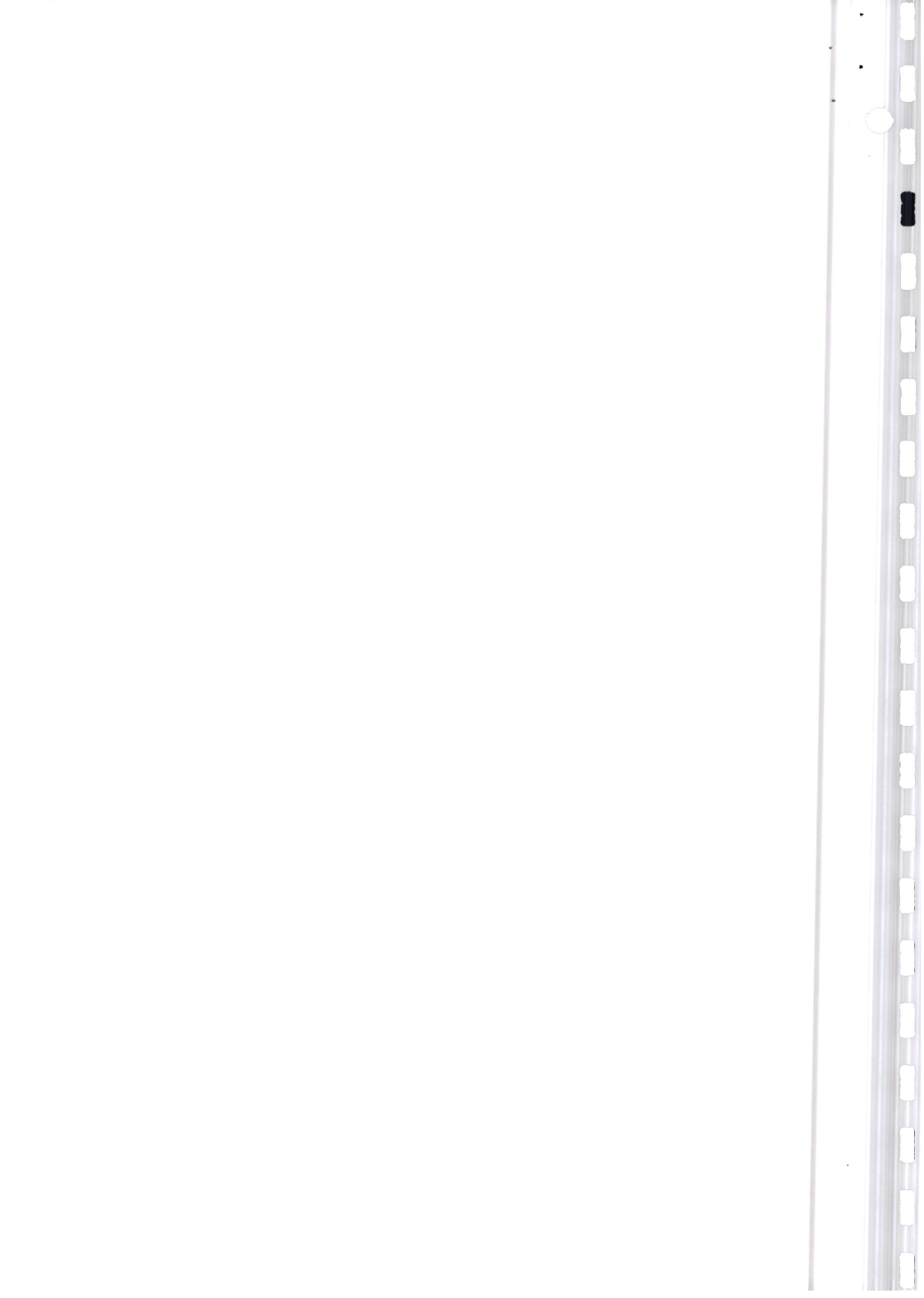
(See Annex 4)



16. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1063.1	Outstanding Imprests	The amount outstanding of Kshs.260,522 has since been surrendered	Resolved	N/A
1063.2	Unsurrendered district suspense amount has been surrendered	The district suspense amount has been surrendered	Resolved	N/A
1064	Undisclosed Legal Bills	The Ministry to request for budget to pay the outstanding legal bills.	Partially Resolved	N/A
1065	Undisclosed Bank Balance at KISM	The monies relate to students welfare and could not be disclosed in the Ministry Bank Account balance	Resolved	N/A
1067	Pending Bills	The Bills were a first charge to the following year budget	Resolved	N/A
1066	Budget Control and Performance	In this matter, the management would wish to state that Ministry budget was not fully funded by the exchequer. Further, the COVID 19 pandemic slowed down activities for the Ministry due to the lockdown.	Resolved	N/A
1068	Transfer to other Government entities	In this matter the Management wishes to state that The transfer of kshs.1,0123,700,000.00 was to National Intelligence Service, during the period under review. The management would wish to state that the transfer to the National Intelligence Services was for the Digitalization program and documentary evidence for the transfer has been provided. Further, the Management has written a reminder to the entity to confirm the receipt of funds.	Resolved	N/A
1069	Digitization of Lands Registries	In this matter the Management wishes to state that digitization for Machakos, Kajiado, Nakuru and Kisumu Land Registries were awarded to three (3) local companies on 30 th May, 2015 at a combined contract sum of Kshs154,280,000.	Unresolved	2022



Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>The digitization of the above mentioned Land Registries was successfully completed 14th February, 2018. The scanners and internet provision was provided for.</p> <p>Digitization in these land registries and functional, however due to delay of implementation of National cadaster which was to guide on legality on actual ground demarcation of Land parcels, these data was infiltrated with un-reconcilable land information raising to national security concerns hence paradigm shift to use multi agency approach to clean the data</p>		

Muraguri

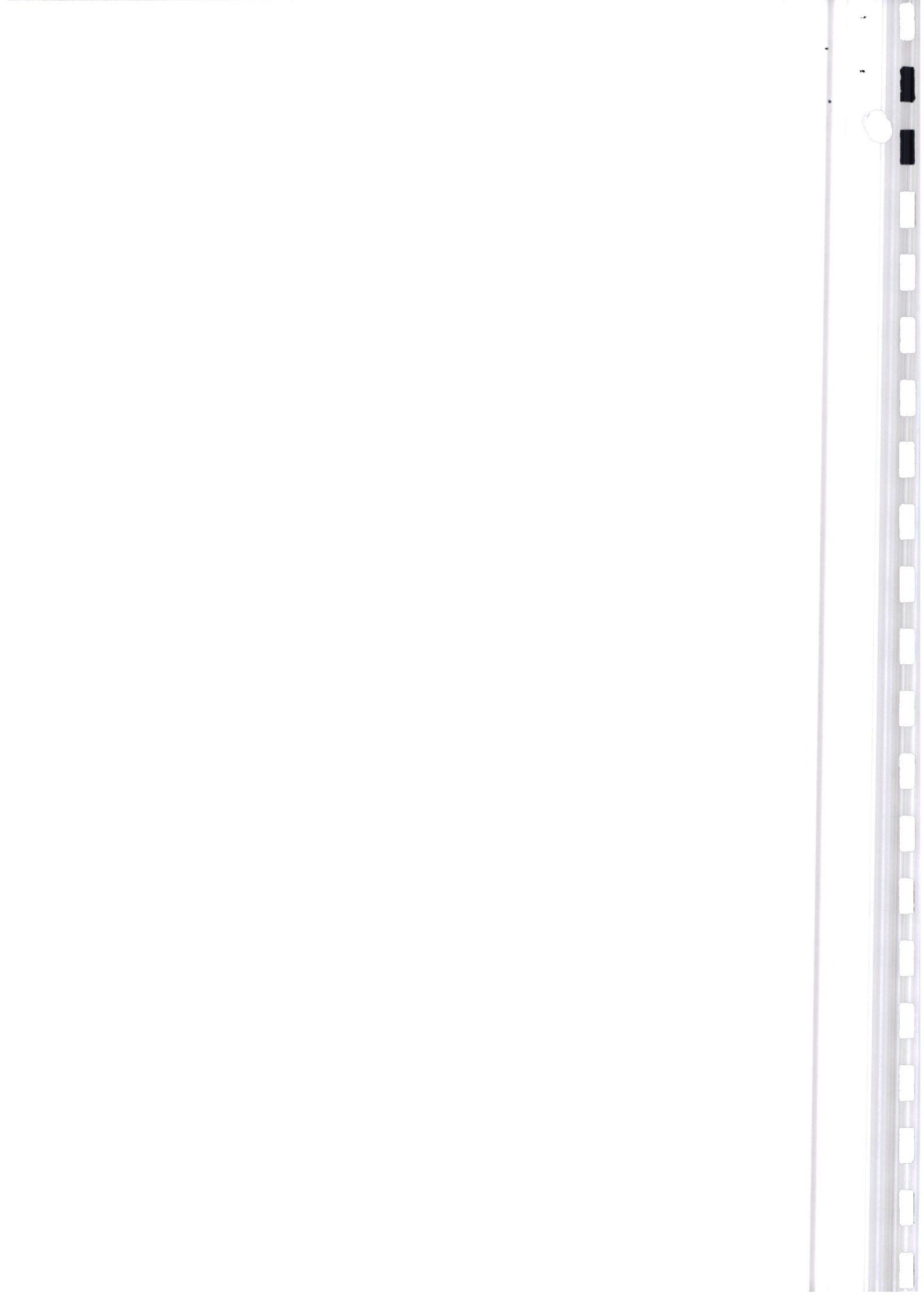
Principal Secretary
Dr. Nicholas Muraguri

Mary A. C. Wanyonyi

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

17. ANNEXURES TO THE FINANCIAL STATEMENTS

- 1) Accounts Receivable**
 - a) Outstanding imprests**
 - b) Clearance accounts**
 - c) District Suspense**
- 2) Deposit Account analysis**
- 3) Inter List of SCs, SAGAs and Public Funds Under the Ministry of Lands and Physical Planning**
- 4) Summary of Fixed asset register**
- 5) Contingent liability register**
- 6) Ministry of Lands and Physical Planning transfer confirmation**
 - a) Settlement Fund Trustee**
 - b) National Intelligence Service (NIS)**
 - c) National Treasury**
- 7) Reports Generated from IFMIS**
 - a. GOK IFMIS Comparison Trial Balance**
 - b. FO30 (Bank reconciliations) for all bank accounts**
 - c. GOK IFMIS Receipts and Payments Statement**
 - d. GOK IFMIS Statement of Financial Position**
 - e. GOK IFMIS Statement of Cash Flows**
 - f. GOK IFMIS Notes to the Financial Statements**
 - g. GOK IFMIS Statement of Budget Execution**
 - h. GOK IFMIS Statement of Deposits**
 - i. GOK IFMIS Budget Execution by Programme and Economic Classification**
 - j. GOK IFMIS Budget Execution by Heads and Programmes**
 - k. GOK IFMIS Budget Execution by Programmes and Sub-programmes**
- 8) Other supporting documents**
 - a) Certificates of bank balance**
 - b) Board of Surveys**
 - i. Recurrent**
 - ii. Development**
 - iii. Deposit**



ANNEX 1- ACCOUNTS RECEIVABLE

a) Outstanding Imprests

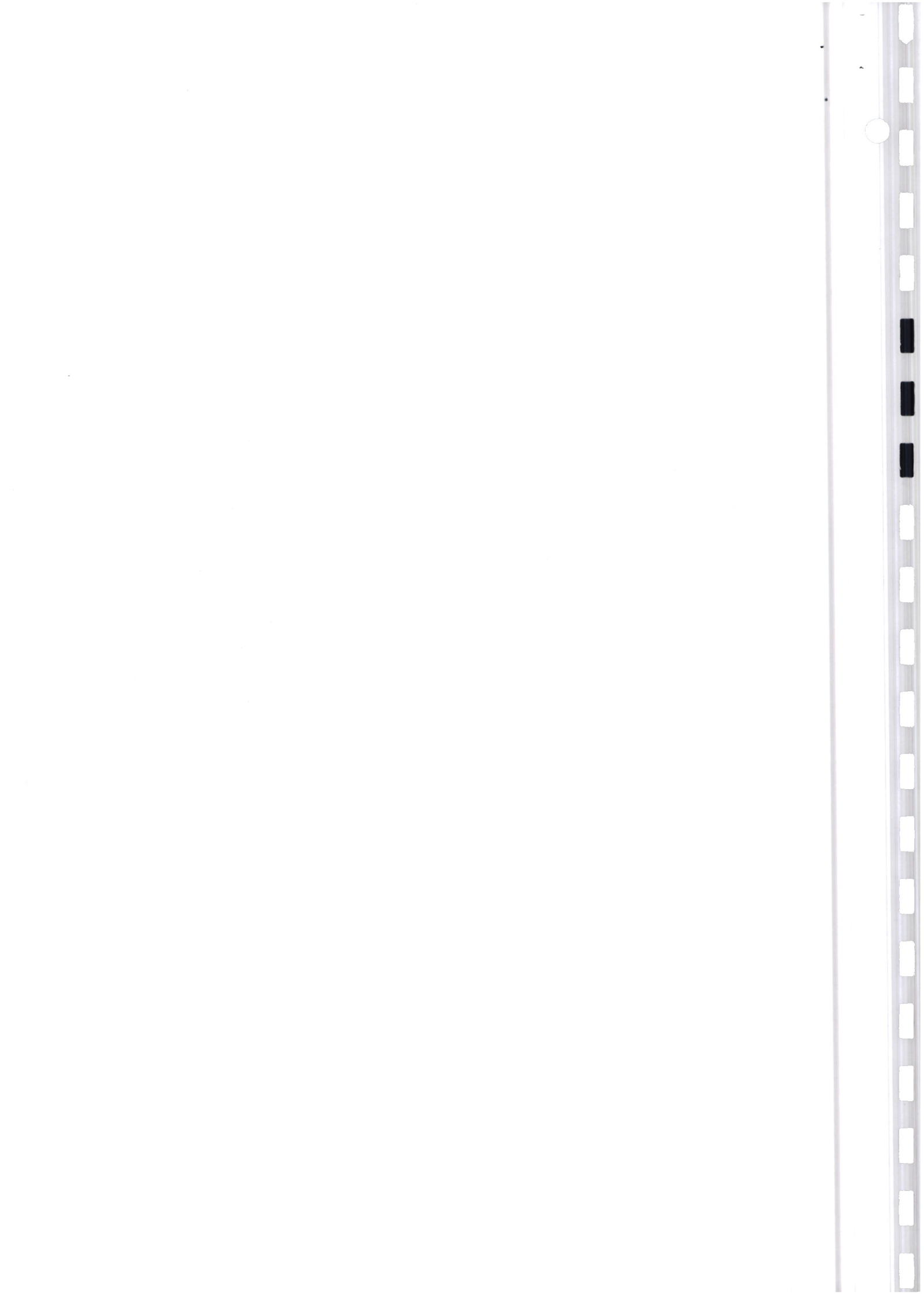
Name of Officer or Institution	Amount issued	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
Santa Stephen Chengo	93,800	-	93,800
TOTAL	93,800	-	93,800

b) Clearance accounts

S/No	Name of Officer	Personal no.	Amount
			Kshs
1	Brian Ndeleva Paul	2015001253	9,418
	TOTAL		9,418

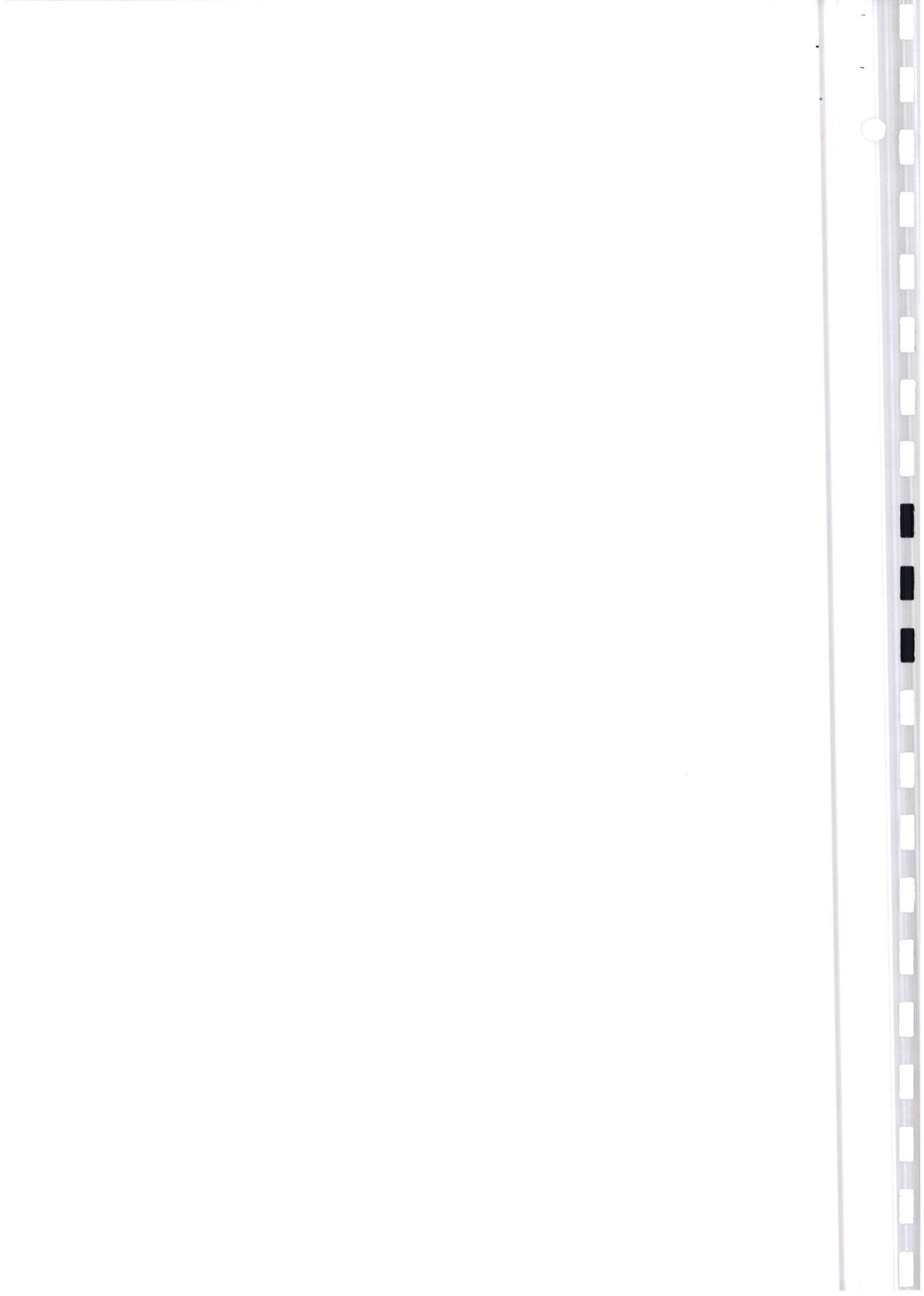
c) District Suspense

District	Balance b/f	AIEs Issued FY	Expenditure	Balances
	FY 2019/2020	2020/2021		
1 Thika	-	2,452,750	2,452,095	655
2 Bungoma South	-	1,633,500	1,632,053	1,447
3 Machakos	-	3,776,500	3,770,440	6,060
4 Mwingi	-	2,376,000	2,367,000	9,000
5 Nyeri Central	-	3,561,250	3,551,750	9,500
6 Kiambu	-	4,898,750	4,880,630	18,120
7 West Pokot/ Kapenguria	-	1,855,000	1,830,494	24,506
8 Kilifi North	-	3,752,250	3,701,948	50,302
9 Kisumu East	-	3,560,950	3,493,000	67,950
10 Malindi	-	1,215,750	1,133,400	82,350
11 Kwale/Matuga	-	2,909,500	2,810,735	98,765
12 Muranga	-	3,392,500	3,162,218	230,282
13 Kirinyaga	-	2,475,750	2,182,932	292,818
14 Gatundu	-	1,064,750	764,750	300,000
15 Bungoma North	-	2,188,750	1,709,000	479,750
16 Meru Central	-	4,995,250	4,397,527	597,723
17 Mbeere South	620,000	1,676,750	1,676,750	620,000
	620,000	47,785,950	45,516,722	2,889,228



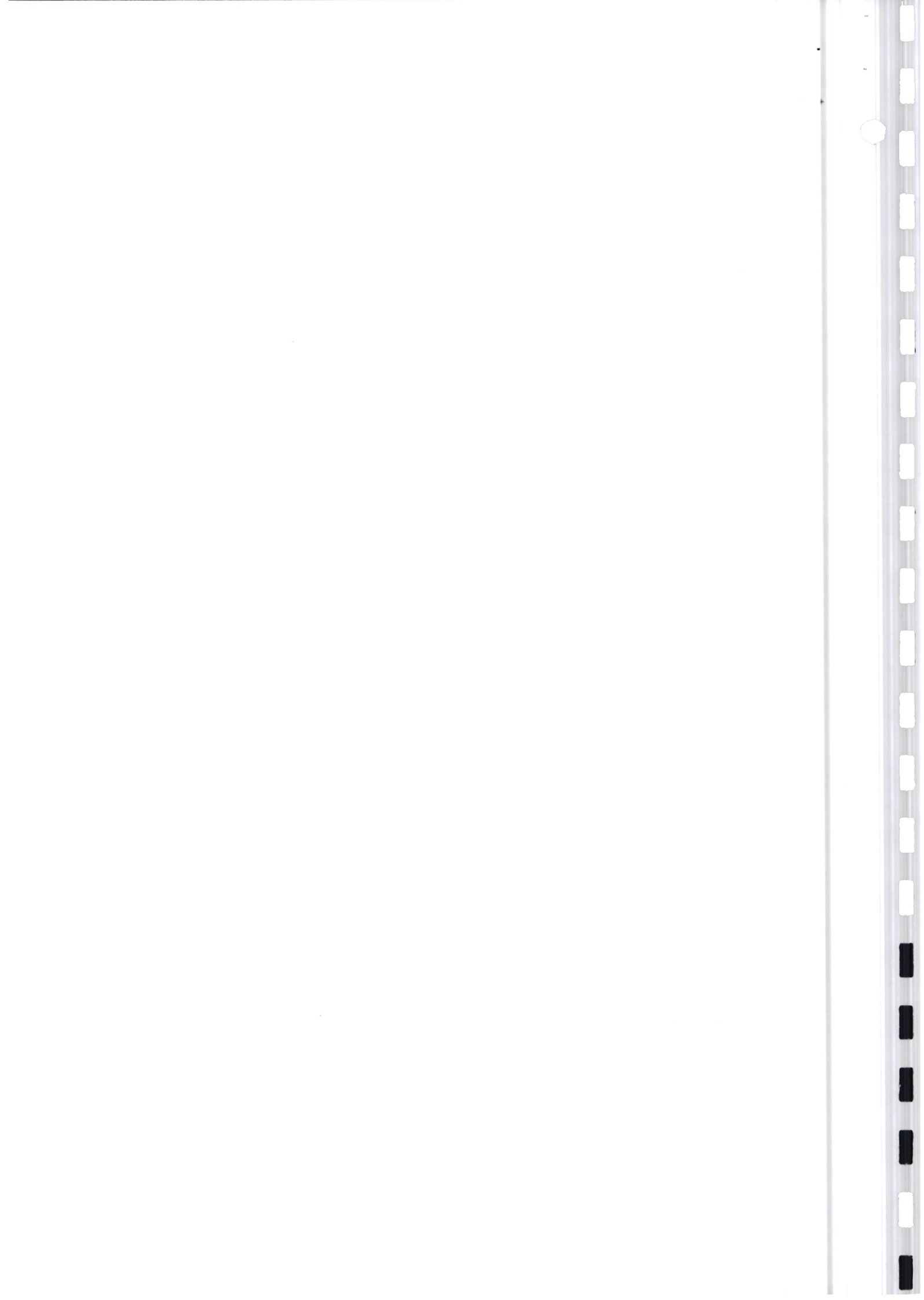
ANNEX 2- DEPOSIT ACCOUNT ANALYSIS

Folio number in Deposit ledger	Details	Amount
26	Contractors Retention	32,528,352
2	Keroka Nyamira	164,651
3	Nairobi Northern by pass	27,170,691
4	St Mary Nyakahura rod	6,008,691
5	Embu	1,188,975
6	Mai Mahiu Naivasha	251,313
7	Emali Ioitoktok	10,517,995
8	Kenya railways	30,090,769
9	Meru Marimba road	3,822,170
10	Lanet Njoro road	48,141,030
12	Jkia Uhuru High way Gigiri	2,541,575
13	Mombasa Port	4,660,000
15	Thogoto Gikambura road	1,250,702
16	Nairobi Thika road	2,259,428
17	Runda Whispers road	613,172
18	Machakos Embakasi road	3,570,947
19	Miiri Itundu road	423,185
27	Survey Department	9,748,047
29	General Deposit	42,873,234
35	Kisim Deposit	2,482,193
50	Arthi Water Works	515,623
52	Kra Survey Works	834,320
53	Kisip Funds	108,500
55	Isiolo Finance	240,100
44	Imenti Kionyo road	284,040
56	Rental Ardhi house	140,000
58	Kenya Pipeline	360,680
	TOTAL	232,790,382



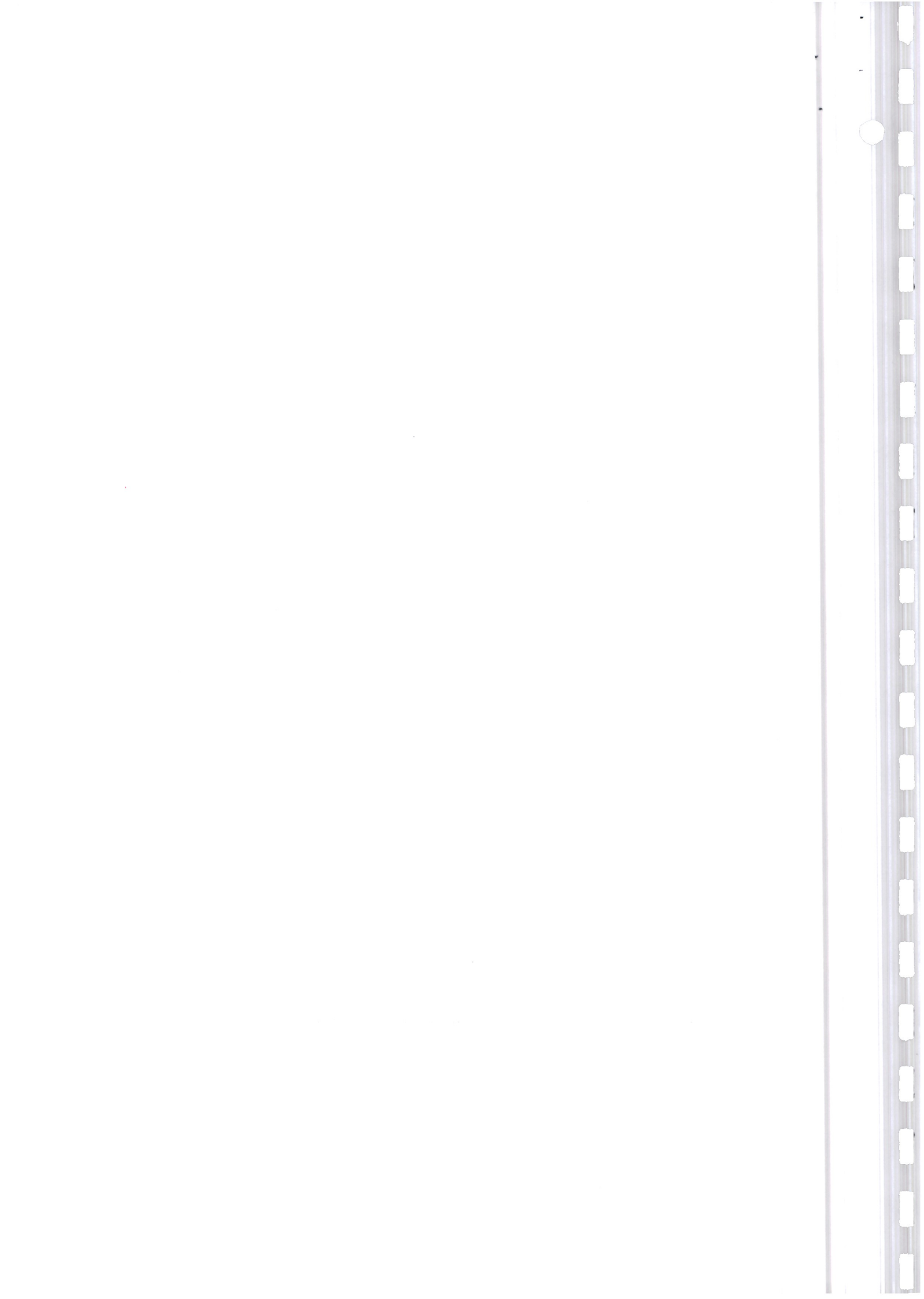
ANNEX 3 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER MINISTRY OF LANDS AND PHYSICAL PLANNING

Ref SC, SAGA or Public Fund's name	Principal activity of Ministry of Lands and Physical Planning	Accounting Officer	Amount transferred during the year	Inter- Ministry of Lands and Physical Planning reconciliations done?(yes/no)	Yes
1/Agricultural Settlement Fund	Settling of the Landless	Dr. Nicholas Muraguri	150,000,000		Yes



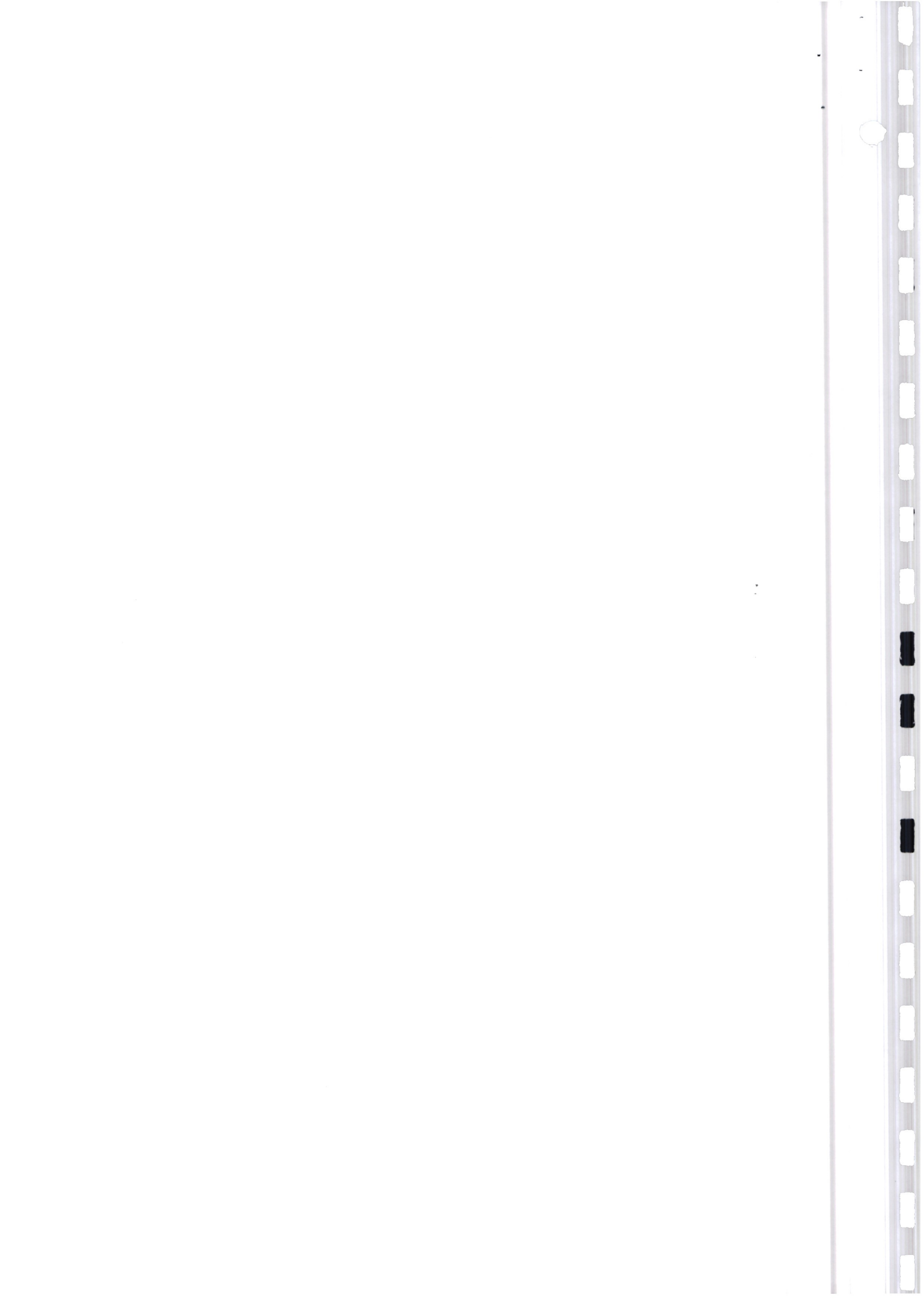
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2020/21
Land	1,097,261,745	150,000,000	-	-	1,247,261,745
Buildings and structures	156,565,454	167,831,682	-	-	324,397,136
Transport equipment	84,346,340	-	-	-	84,346,340
Office equipment, furniture and fittings	18,786,681	21,251,568	-	-	40,038,249
ICT Equipment	-	-	-	-	-
Machinery and Equipment	284,253,327	43,220,008	-	-	327,473,335
Intangible assets	2,384,532,771	879,049,757	-	-	3,263,582,528
Total	4,025,746,318	1,261,353,015	-	-	5,287,099,333



ANNEX 5 – CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Court Awards	Mariam Mueni & Another	Kes	150,937,500	N/A	Budget Constraint
2	Court Awards	Joyce Nyokabi & Another	Kes	246,455,282.21	N/A	Budget Constraint
3	Court Awards	Rose Kavita & 2 others	Kes	215,538,750.00	N/A	Budget Constraint
4	Court Awards	Mike Maina Kamau	Kes	711,538,750.00	N/A	Budget Constraint
5	Court Awards	Joseph Manga Mugwe	Kes	44,753,795.60	N/A	Budget Constraint
6	Court Awards	Henry Omweri & 5 Others	Kes	1,307,760.00	N/A	Budget Constraint
7	Court Awards	Intersystems Ltd	Kes	766,614.00	N/A	Budget Constraint
8	Court Awards	Amagherry Ltd	Kes	1,027,246,011.60	N/A	Budget Constraint
9	Court Awards	Stanley Munye	Kes	86,470.00	N/A	Budget Constraint
11	Court Awards	Onesmus Mutua Mukilya	Kes	233,518.00	N/A	Budget Constraint
12	Court Awards	Festus Mukinda Litiku	Kes	712,720.00	N/A	Budget Constraint
13	Court Awards	Peter Mburu Thuo	Kes	477,978.00	N/A	Budget Constraint
14	Court Awards	Toyota Kenya	Kes	1,404,760.00	N/A	Budget Constraint
15	Court Awards	Multipurpose Cooperative	Kes	7,896,644.00	N/A	Budget Constraint
16	Court Awards	Mutembei Kongo Mutembei	Kes	368,965.00	N/A	Budget Constraint
17	Court Awards	Small Wonder Ltd	Kes	326,457,063.00	N/A	Budget Constraint
18	Court Awards	Henry Musemate	Kes	8,996,920.50	N/A	Budget Constraint
19	Court Awards	Joseph Kuria Kiburu	Kes	47,261,014.50	N/A	Budget Constraint
11	Court Awards	Onesmus Mutua Mukilya	Kes	233,518.00	N/A	Budget Constraint



ANNEX 6(a)



MINISTRY OF LANDS AND PHYSICAL PLANNING

Tel: +254(0)20 2718050
Fax: +254(0)20 2724470
When replying please quote



INTERNAL MEMO

To: Head of Accounting Unit, MOLPP
From: Director of Land Adjudication & Settlement
Ref: DS.3/30 Vol.XIII/32
Date: 13th July, 2021

RE: CONFIRMATION OF FUNDS FINANCIAL 2020/2021

The Ministry's Acquisition of Land allocation in the 2020/2021 budget for the Land Settlement Fund was Kshs.150,000,000 (One hundred and Fifty Million).

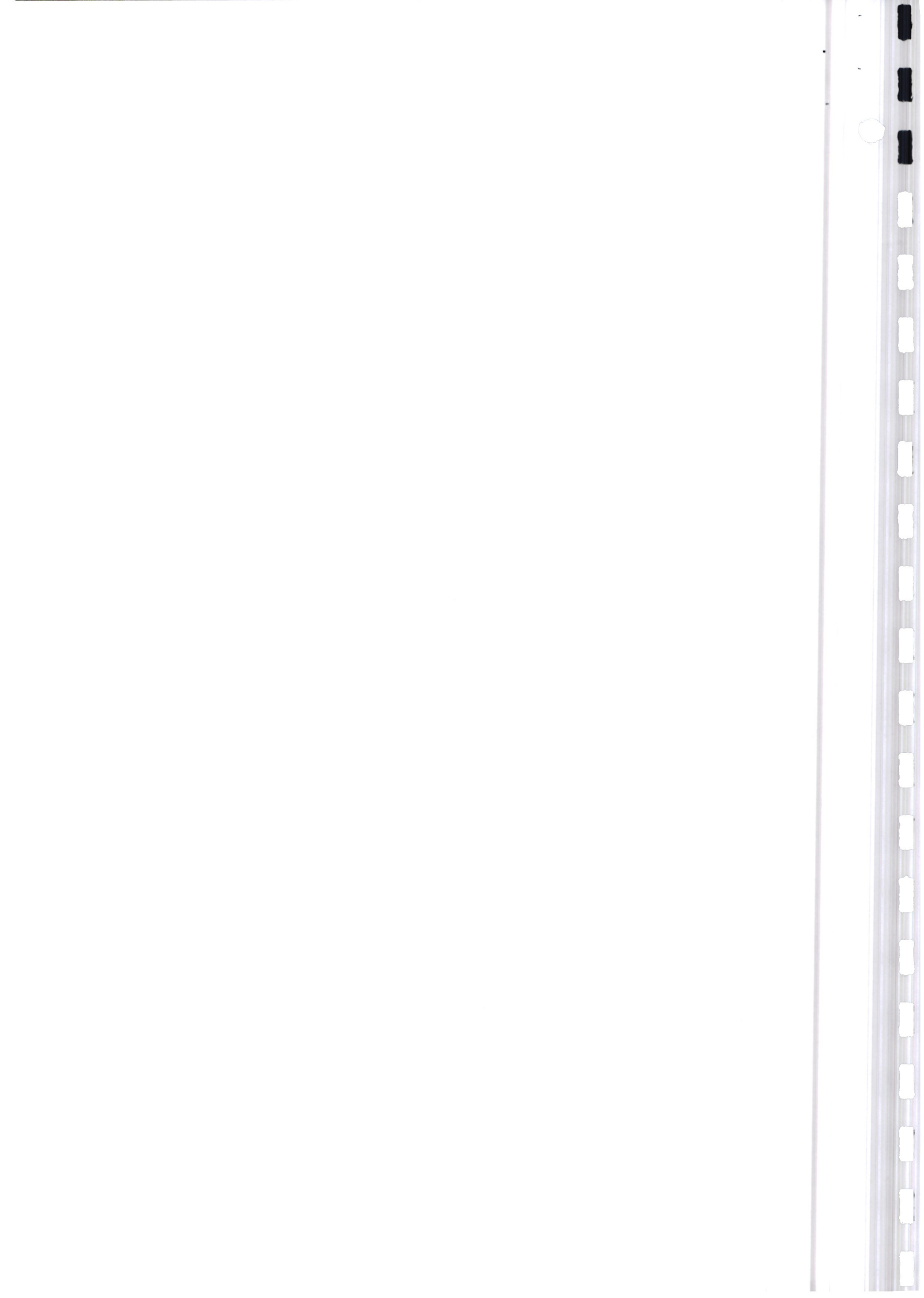
The purpose of this memo is to confirm that all budgeted funds were received as indicated below:-

Date Received	Amount
19/10/2020	75,000,000
28/06/2021	75,000,000

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

N. Kiarie
For: Director of Land Adjudication and Settlement

Encls.



ANNEX 6(b):



NATIONAL INTELLIGENCE SERVICE

Telegrams: "SECINTTEL"

Telephone: (254-20)
12299000/2390000/22299001

Fax: (254-20) 0544205

THE DIRECTOR GENERAL,
P.O. BOX 30051-00100,
NAIROBI.

ADM/NIS/POL.F 50/4/18/2 Vol.6 (7)

6th July, 2021

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

Attn: Head of Accounting Unit

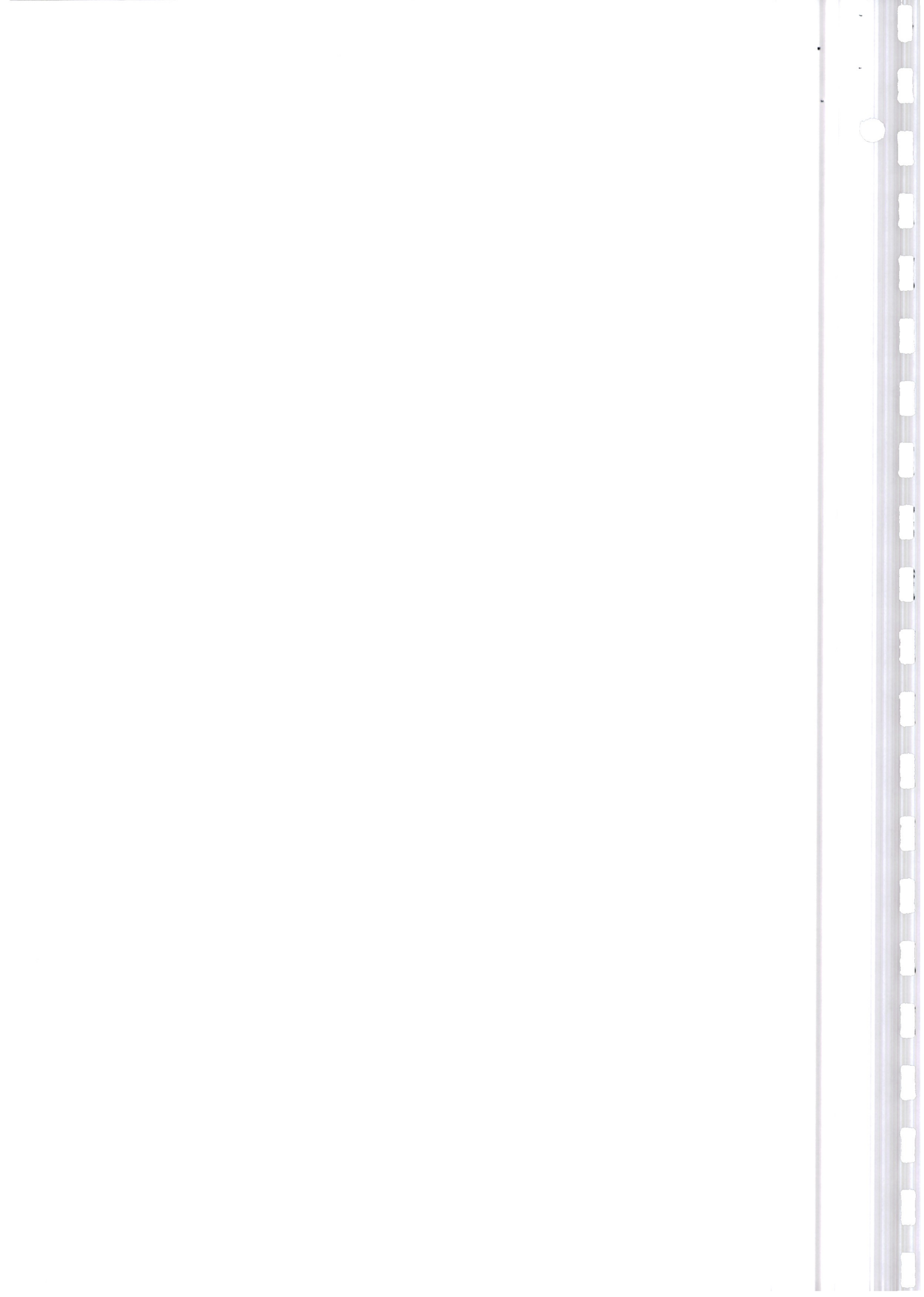
RE: CONFIRMATION OF FUNDS RECEIVED BY NATIONAL INTELLIGENCE SERVICE (NIS) FOR THE FY 2020/2021

This is to confirm that funds amounting to Kes 710,000,000.00 (Kenya Shillings Seven Hundred and Ten Million Only) were received from Ministry of Lands and Physical Planning as at 30th June 2021.

**NYAMASYO NDOLA, OGW
FOR: DIRECTOR GENERAL**


Enclosure: Summary of Disbursement.

Copy to: Auditor General



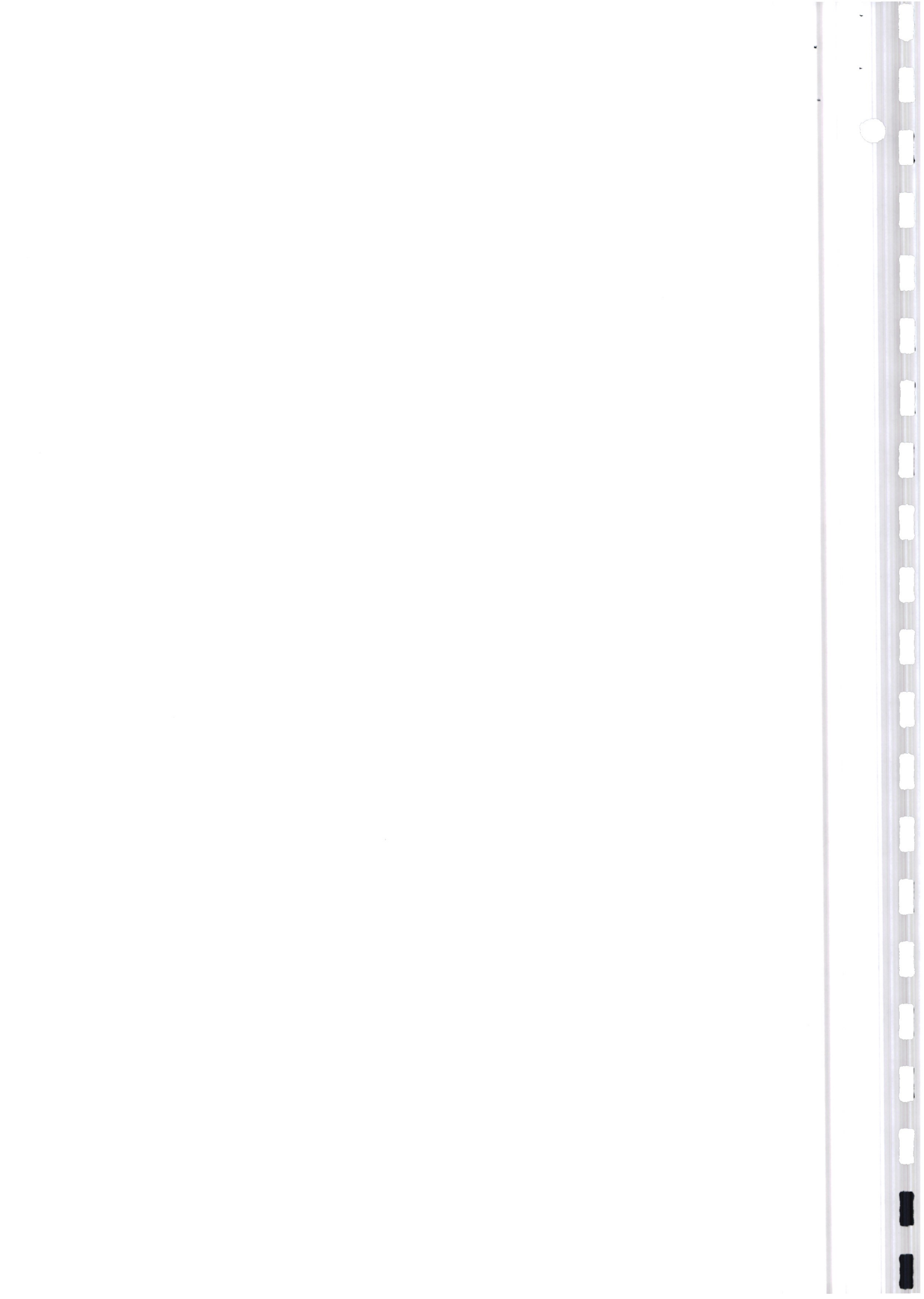
Confirmation of amounts received by National Intelligence Service(NIS) as at 30 th June 2021								
Reference Number	Date Disbursed	Amounts Disbursed by Ministry of Lands and Physical Planning as at 30 th June 2021			Inter - Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)	Amount Disbursed to National Intelligence Service(NIS) as at 30 th June 2021 (KShs) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)					
FT20351ZFCYZ	16/12/2020	0	0	170,000,000	170,000,000	170,000,000	0	
FT21020TVC6M	20/01/2021	0	0	170,000,000	170,000,000	170,000,000	0	
FT21119Z520Q	29/04/2021	0	0	250,000,000	250,000,000	250,000,000	0	
FT2114668JC8	26/05/2021	0	0	50,000,000	50,000,000	50,000,000	0	
FT21188ZF8TP	30/06/2021	0	0	70,000,000	70,000,000	70,000,000	0	
Total		0	0	710,000,000	710,000,000	710,000,000	0	

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


Nyamasyo Ndola, OGW
Head of Accounting Unit

Signature: Nawwamun
Name: CFA MARY WANYENI
Head of Accounting Unit,
Ministry of Lands and Physical Planning
Date: 12/7/2021

Date: 6/7/2021



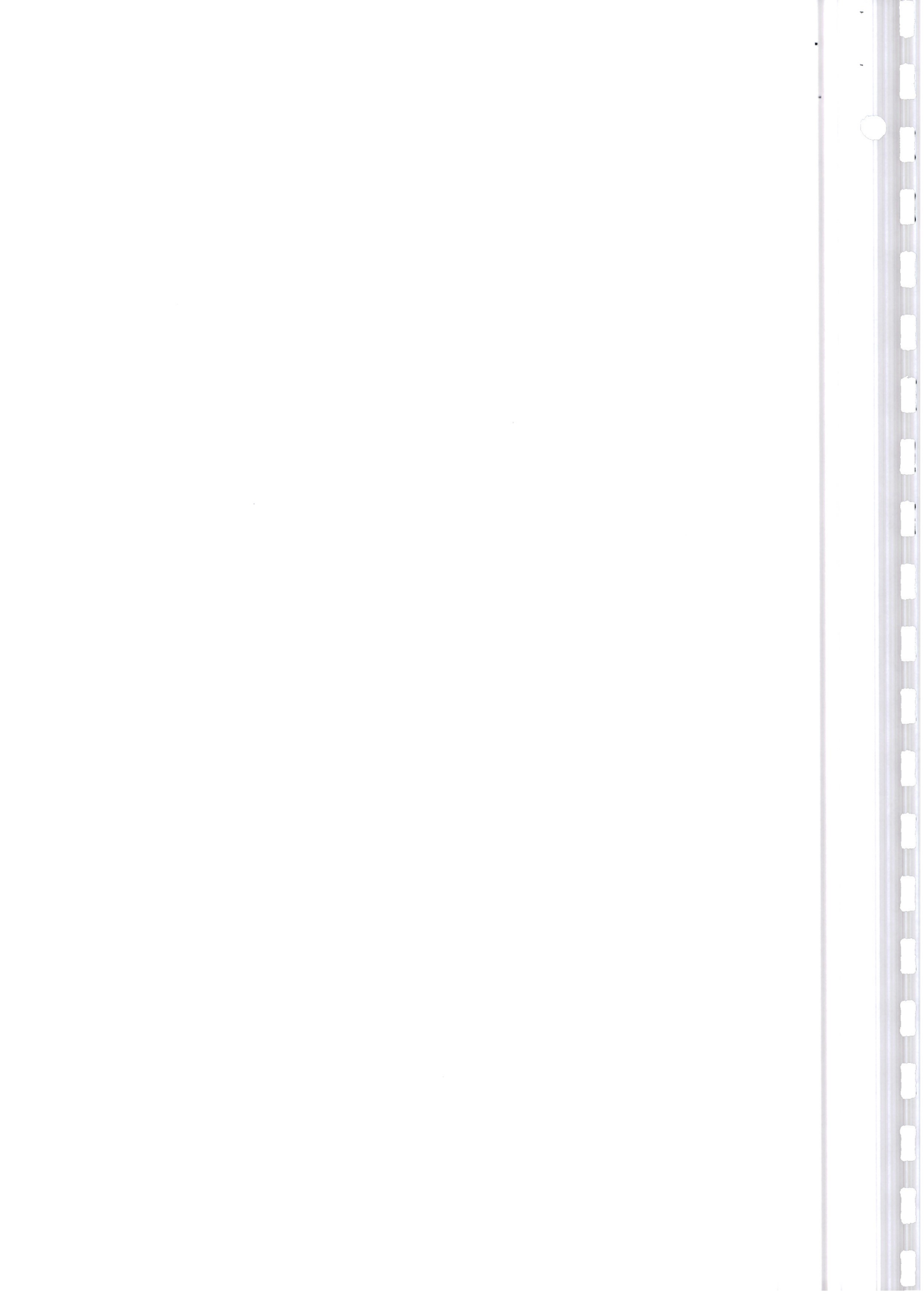
ANNEX 6(c):

RECURRENT VOTE
R 1112 Ministry of Lands and Physical Planning
Recurrent Exchequer Position

Date	Not. No.	Amount (Kshs)	Date	Particulars	Amount (Kshs)
30-Jul-20	RE05/01	171,779,381.20	1-Jul-20	Original Provision	2,809,419,339.00
7-Aug-20	RE010/04	12,902,250.00	25-Mar-21	Supp I	27,475,192.00
28-Aug-20	RE18/20	192,070,262.15		Supp II	(16,500,000.00)
17-Sep-20	RE28/09	11,238,832.00			
30-Sep-20	RE36/09	207,146,379.00			
12-Oct-20	RE40/05	16,646,920.50			
2-Nov-20	RE53/09	188,227,660.00			
6-Nov-20	RE54/01	15,729,945.00			
27-Nov-20	RE62/06	196,947,272.00			
24-Dec-20	RE72/01	213,955,894.35			
27-Jan-21	RE77/01	222,369,835.00			
1-Mar-21	RE87/01	264,266,272.00			
16-Mar-21	RE91/01	120,535,520.00			
31-Mar-21	RE93/01	194,300,457.00			
3-May-21	RE103/01	197,874,227.40			
21-May-21	RE105/01	102,363,335.20			
25-May-21	RE107/01	194,656,210.40			
22-Jun-21	RE110/01	32,278,080.00			
24-Jun-21	RE112/01	270,506,375.25			
28-Jun-21	RE113/01	33,344,618.25			
Total Issues		2,900,799,726.70			
Balance		19,635,094.30			
		2,820,394,731.00			2,820,394,731.00

DEVELOPMENT VOTE
D1112 Ministry of Lands and Physical Planning
Development Exchequer Position

Date	Not. No.	Amount (Kshs)	Date	Particulars	Amount (Kshs)
3-Sep-20	DE03/04	238,466,975.30	1-Jul-20	Original Provision	2,799,000,000.00
17-Sep-20	DE06/06	22,705,800.00	25-Mar-21	Supp I	800,000,000.00
23-Sep-20	DE09/01	15,300,000.00		Supp II	(300,000,000.00)
9-Oct-20	DE16/01	256,635,740.00			
16-Oct-20	DE20/01	241,294,709.00			
24-Nov-20	DE27/01	210,266,269.80			
15-Dec-20	DE34/01	205,634,082.00			
19-Jan-21	DE40/01	182,048,420.00			
21-Jan-21	DE41/01	141,449,742.75			
15-Feb-21	DE45/01	76,896,587.00			
16-Mar-21	DE47/01	182,089,455.00			
16-Apr-21	DE50/01	131,762,245.80			
28-Apr-21	DE52/01	340,954,620.00			
25-May-21	DE54/01	90,000,000.00			
24-Jun-21	DE56/01	215,959,984.40			
29-Jun-21	DE57/01	106,923,094.35			
30-Jun-21	DE58/01	675,686,627.95			
Total Issues		3,295,172,353.15			
Balance		3,827,646.85			
		3,299,000,000.00			3,299,000,000.00

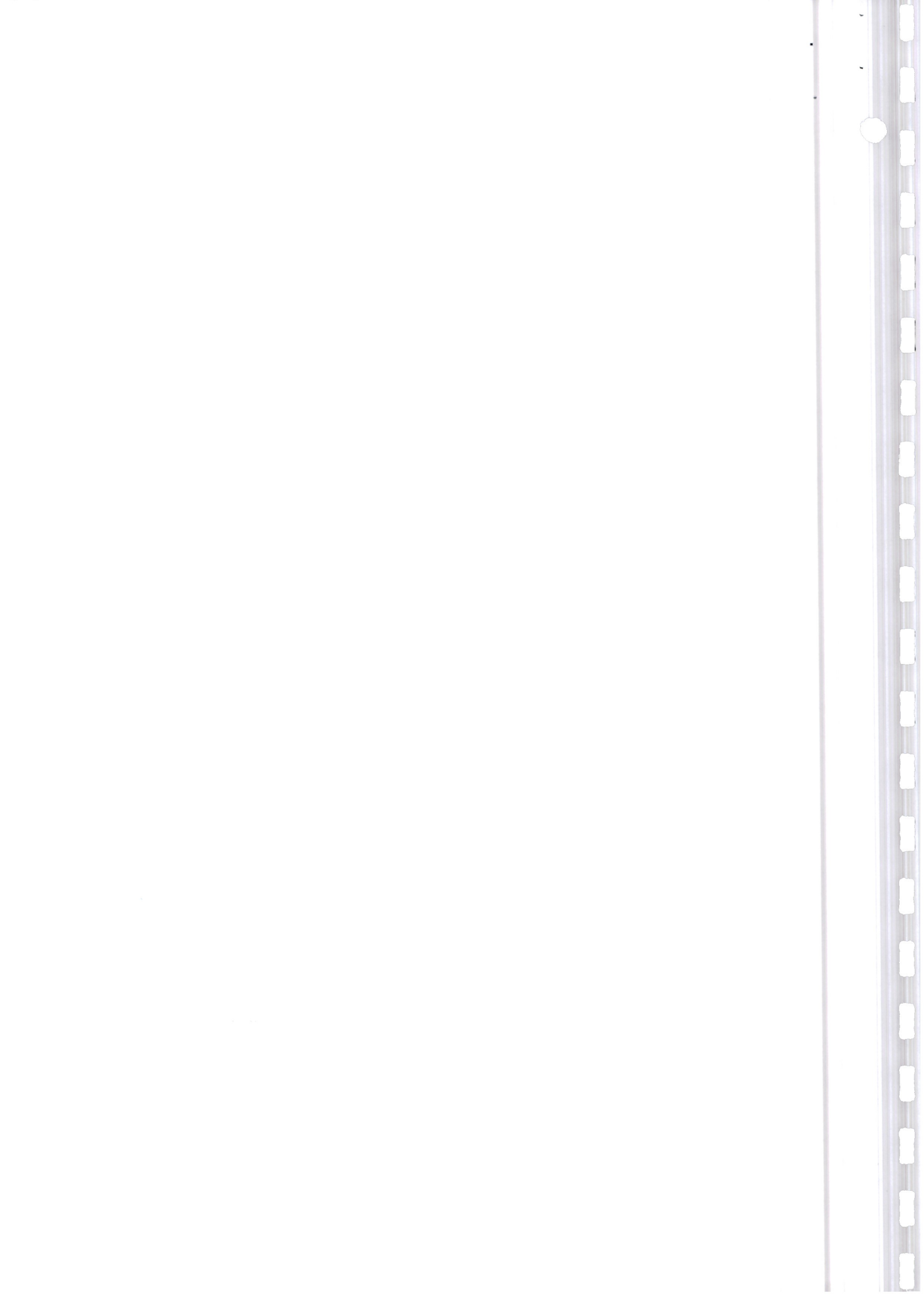


ANNEX 7(a):

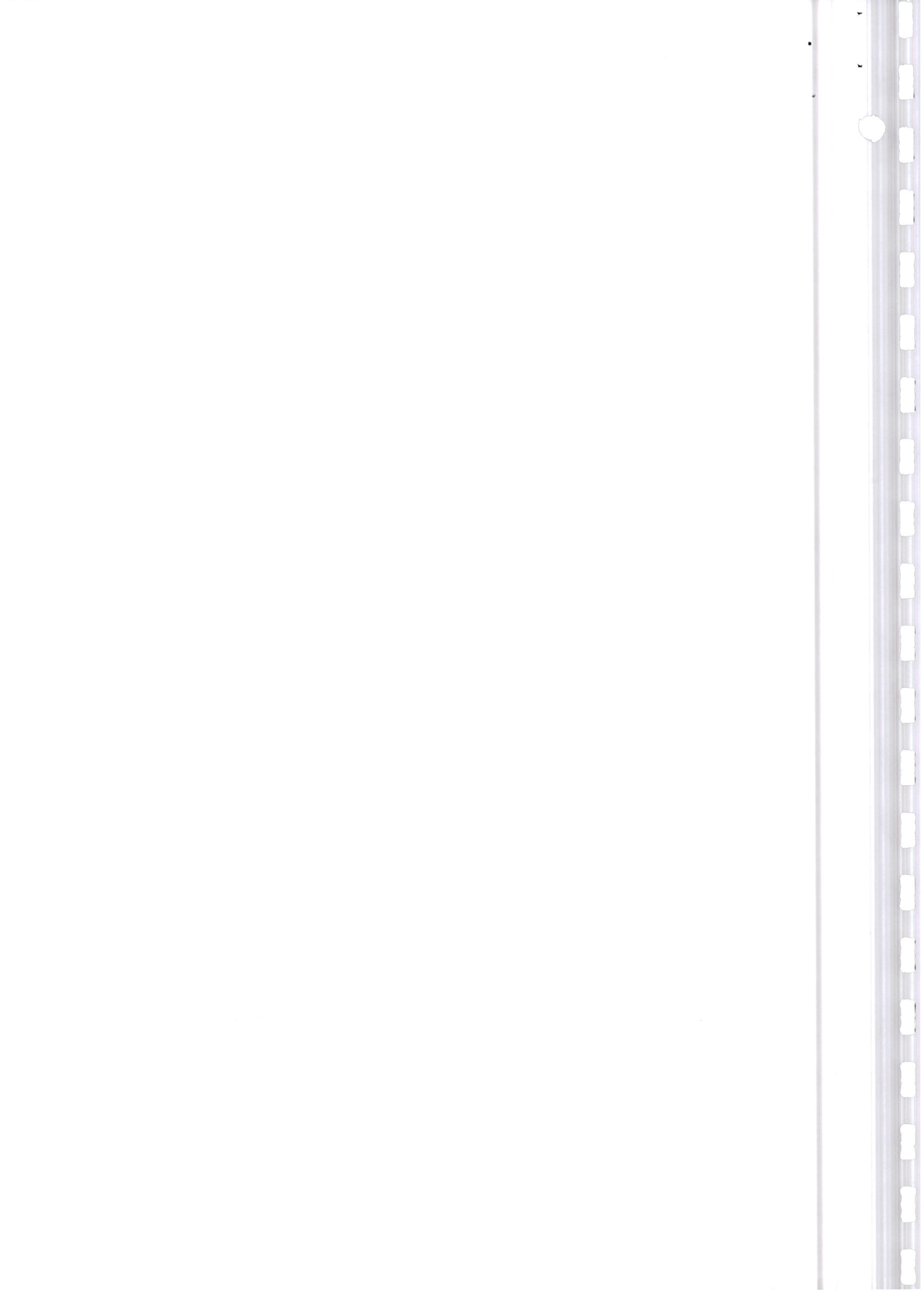


Trial Balance Comparison Report
Entity: 1112-Ministry of Lands and Physical Planning
Current Period: JUL-20 To JUN-21
Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
1160101 Stamp Duty	0.00	0.00	0.00	0.00
1160100 Other Taxes not elsewhere classified)	0.00	0.00	0.00	0.00
1160000 Other Taxes (not elsewhere classified)	0.00	0.00	0.00	0.00
1540105 Other Miscellaneous Receipts	0.00	0.00	0.00	0.00
1540100 Other Miscellaneous Revenues	0.00	0.00	0.00	0.00
1540000 Financial Assets Loan	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	1,516,300,757.00	0.00	1,233,804,596.35	0.00
2110100 Basic Salaries - Permanent Employees	1,516,300,757.00	0.00	1,233,804,596.35	0.00
2110202 Casual Labour - Others	97,449,000.00	0.00	42,729,202.00	0.00
2110200 Basic Wages - Temporary Employees	97,449,000.00	0.00	42,729,202.00	0.00
2110301 House Allowance	507,999,401.00	0.00	523,507,135.85	0.00
2110303 Acting Allowance	562,500.00	0.00	152,810.00	0.00
2110307 Hardship Allowance	13,000,000.00	0.00	9,749,920.00	0.00
2110309 Special Duty Allowance	2,987,000.00	0.00	229,730.00	0.00
2110311 Transfer Allowance	13,235,127.50	0.00	0.00	0.00
2110312 Responsibility Allowance	1,553,250.00	0.00	0.00	0.00
2110313 Entertainment Allowance	5,057,750.00	0.00	620,670.00	0.00
2110314 Transport Allowance	180,425,681.25	0.00	171,366,243.75	0.00
2110315 Extreneous Allowance	1,300,400.90	0.00	2,200.00	0.00
2110317 Domestic Servant Allowance	2,409,900.00	0.00	0.00	0.00
2110318 n Practising Allowance	34,018,285.00	0.00	30,548,890.65	0.00
2110320 Leave Allowance	10,129,546.55	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	772,678,842.20	0.00	736,177,400.25	0.00
2110000 Wages and Salary Contributions	2,386,426,969.20	0.00	2,012,711,198.60	0.00
2210101 Electricity	45,904,839.00	0.00	42,948,453.95	0.00
2210102 Water and Sewarage Charges	12,538,739.55	0.00	15,941,137.55	0.00
2210100 Utilities, Supplies and Services	58,443,578.55	0.00	58,889,591.50	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,945,301.65	0.00	2,769,034.00	0.00
2210202 Internet Connections	522,950.00	0.00	347,209.00	0.00
2210203 Courier & Postal Services	694,440.35	0.00	768,159.00	0.00
2210206 Licencing fees for Communication	0.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	3,162,692.00	0.00	3,884,402.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	927,682.00	0.00	2,442,109.00	0.00
2210302 Accommodation - Domestic Travel	6,157,740.00	0.00	10,648,177.00	0.00
2210303 Daily Subsistence Allowance	1,895,647.00	0.00	3,867,733.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	26,000.00	0.00	47,500.00	0.00
2210309 Field Allowance	0.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	8,807,069.00	0.00	17,005,519.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	148,600.00	0.00	439,330.00	0.00
2210402 Accommodation	25,875.00	0.00	138,800.00	0.00
2210403 Daily Subsistence Allowance	158,379.00	0.00	571,950.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	19,500.00	0.00	37,500.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	362,354.00	0.00	1,187,580.00	0.00
2210502 Publishing & Printing Services	98,938.00	0.00	161,667.50	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	68,750.00	0.00	246,686.25	0.00
2210505 Trade Shows and Exhibitions	36,250.00	0.00	206,792.25	0.00
2210500 Printing, Advertising and Information Supplies and Services	203,938.00	0.00	615,146.00	0.00
2210601 Rent of Vehicles	134,278,260.60	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	486,900.00	0.00	856,294.00	0.00
2210604 Hire of Transport, Equipment	150,000.00	0.00	335,522.00	0.00
2210606 Hire of Equipment, Plant and Machinery	50,000.00	0.00	99,340.00	0.00
2210600 Rentals of Produced Assets	134,965,160.80	0.00	1,291,156.00	0.00

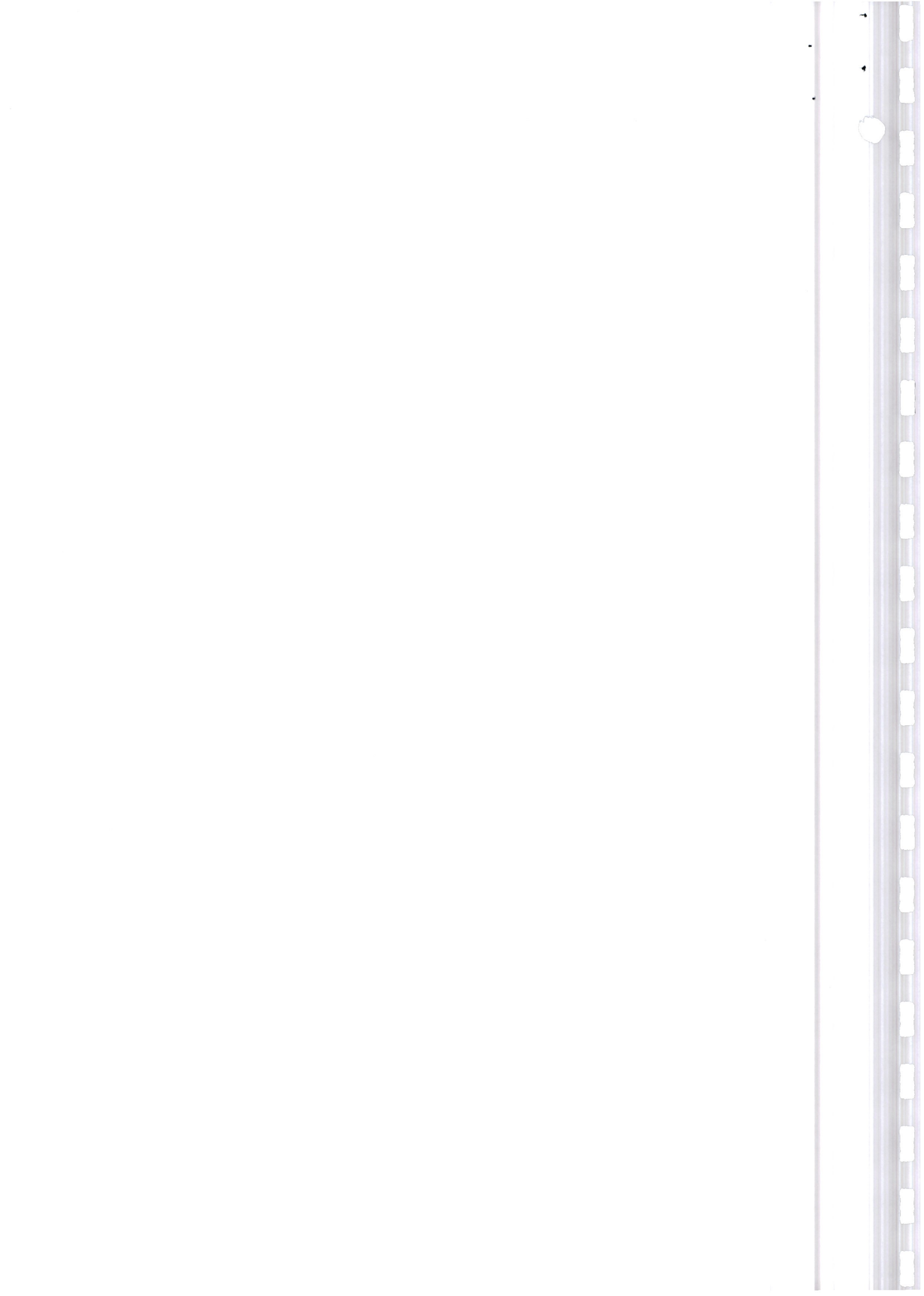


Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210701 Travel Allowance	432,756.00	0.00	1,354,986.50	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	25,000.00	0.00	35,000.00	0.00
2210704 Hire of Training Facilities and Equipment	60,000.00	0.00	257,100.00	0.00
2210705 Field Training Attachments	3,000.00	0.00	0.00	0.00
2210706 Book Allowance	0.00	0.00	35,000.00	0.00
2210707 Project Allowance	0.00	0.00	0.00	0.00
2210708 Trainer Allowance	0.00	0.00	61,602.00	0.00
2210710 Accommodation Allowance	1,193,260.00	0.00	795,126.00	0.00
2210711 Tuition Fees Allowance	514,805.00	0.00	361,109.50	0.00
2210712 Trainee Allowance	0.00	0.00	0.00	0.00
2210714 Gender Mainstreaming	19,150.00	0.00	0.00	0.00
2210700 Training Expenses	2,247,971.00	0.00	2,899,924.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	520,832.00	0.00	521,312.00	0.00
2210802 Boards, Committees, Conferences and Seminars	4,475,382.80	0.00	5,521,891.00	0.00
2210809 Board Allowance	70,051,999.95	0.00	70,904,269.60	0.00
2210800 Hospitality Supplies and Servl	75,048,214.75	0.00	76,947,472.60	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	29,000.00	0.00	52,500.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	0.00	0.00	30,000.00	0.00
2211009 Education and Library Supplies	1,050,250.00	0.00	1,078,220.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	109,758,062.00	0.00	20,952,310.00	0.00
2211015 Foods and Rations	24,766,251.00	0.00	23,899,227.50	0.00
2211016 Purchase of Uniforms and Clothing - Staff	733,112.00	0.00	955,690.00	0.00
2211023 Supplies for Production	709,391,965.90	0.00	637,581,599.05	0.00
2211031 Specialised Materials - Other	54,684,012.20	0.00	26,256,600.00	0.00
2211000 Specialised Materials and Supp	900,412,653.10	0.00	710,806,146.55	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,583,767.00	0.00	3,825,193.80	0.00
2211102 Supplies and Accessories for Computers and Printers	266,850.00	0.00	569,567.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	16,286.00	0.00	53,100.00	0.00
2211100 Office and General Supplies and Services	4,866,903.00	0.00	4,447,860.80	0.00
2211201 Refined Fuels and Lubricants for Transport	6,577,825.00	0.00	3,929,452.25	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	455,000.00	0.00	701,342.00	0.00
2211200 Fuel Oil and Lubricants	7,032,825.00	0.00	4,630,794.25	0.00
2211301 Bank Service Commission and Charges	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	5,247,010.50	0.00	6,482,555.90	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	629,900.00	0.00	150,100.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	238,410,299.10	0.00	216,783,525.00	0.00
2211310 Contracted Professional Services	5,009,530.65	0.00	6,468,427.25	0.00
2211311 Contracted Technical Services	227,364,740.00	0.00	310,964,784.20	0.00
2211323 Laundry Expenses	0.00	0.00	125,921.00	0.00
2211300 Other Operating Expenses	476,661,480.25	0.00	540,975,313.35	0.00
2210000 Goods and Services	1,672,204,839.25	0.00	1,423,580,906.05	0.00
2220101 Maintenance Expenses - Motor Vehicles	6,253,698.00	0.00	3,824,185.15	0.00
2220100 Routine Maintenance - Vehicles	6,253,698.00	0.00	3,824,185.15	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	5,724,425.40	0.00	1,395,004.00	0.00
2220202 Maintenance of Office Furniture and Equipment	151,999.00	0.00	183,217.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	6,517,760.00	0.00	3,980,590.00	0.00
2220206 Maintenance of Civil Works	0.00	0.00	0.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	206,391.00	0.00	265,550.00	0.00
2220210 Maintenance of Computers, Software, and Networks	301,575.00	0.00	351,941.00	0.00
2220200 Routine Maintenance - Other Assets	12,902,150.40	0.00	6,176,302.00	0.00

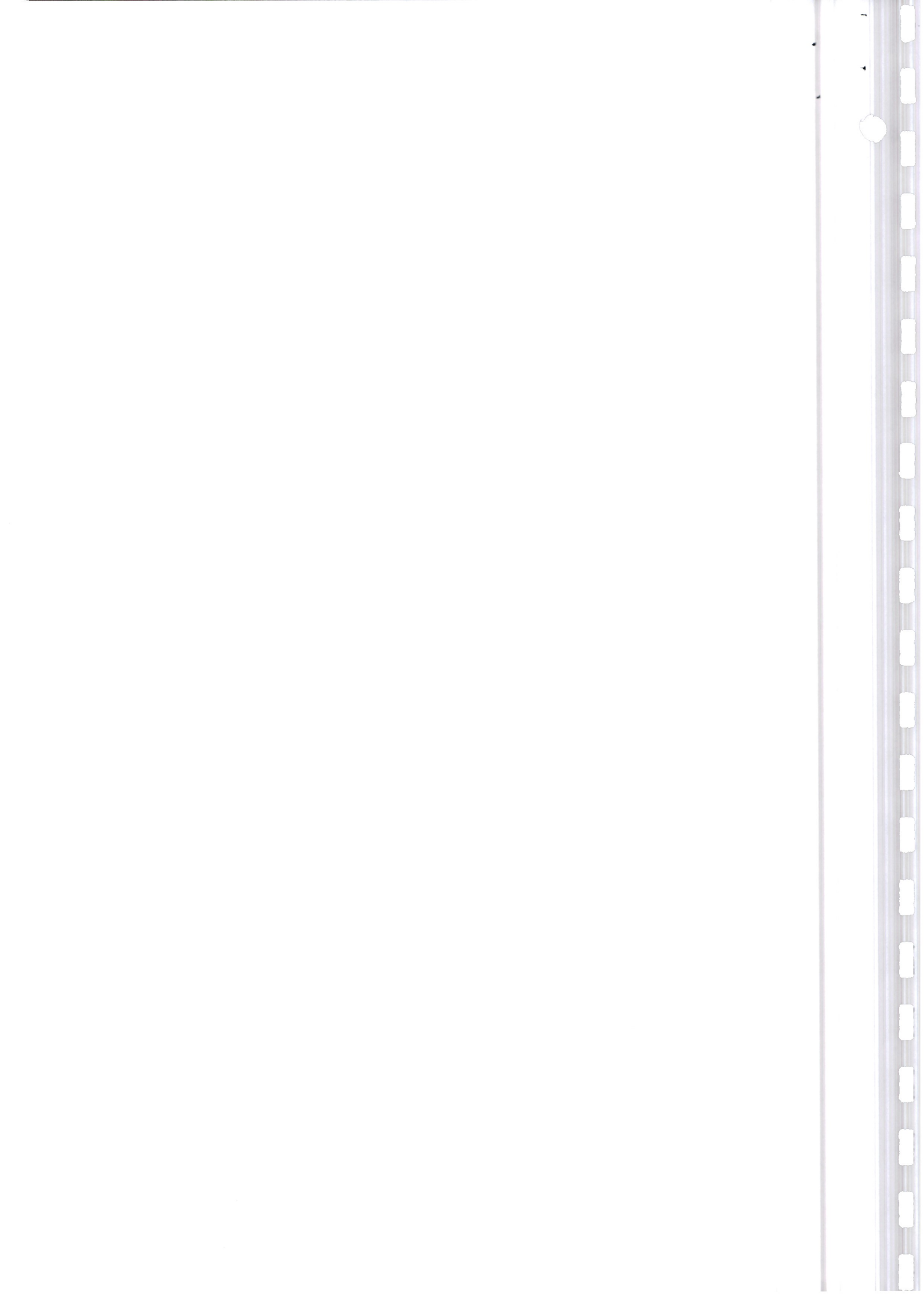


MINISTRY OF LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended June 30, 2021

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2220000 Routine Maintenance	19,155,848.40	0.00	10,000,487.15	0.00
2620141 International Organizations	0.00	0.00	0.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	0.00	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	0.00	0.00
2630203 Capital Grants to Other levels of government	0.00	0.00	0.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	0.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	710,000,000.00	0.00	1,012,370,000.00	0.00
2640500 Other Capital Grants and Trans	710,000,000.00	0.00	1,012,370,000.00	0.00
2640000 Other Transfers and Emergency Relief	710,000,000.00	0.00	1,012,370,000.00	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	0.00	0.00
2710000 Social Security Benefits	0.00	0.00	0.00	0.00
2990108 Invoice Price Variance	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	97,395,974.15	0.00	44,964,945.15	0.00
3110200 Construction of Building	97,395,974.15	0.00	44,964,945.15	0.00
3110301 Refurbishment of Residential Buildings	1,245,000.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	15,964,675.50	0.00	51,948,442.80	0.00
3110300 Refurbishment of Buildings	17,209,675.50	0.00	51,948,442.80	0.00
3110504 Other Infrastructure and Civil Works	53,226,032.50	0.00	14,583,382.45	0.00
3110500 Construction and Civil Works	53,226,032.50	0.00	14,583,382.45	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	5,593,275.00	0.00	2,370,947.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	15,658,293.00	0.00	1,867,450.00	0.00
3111000 Purchase of Office Furniture and General Equipment	21,251,568.00	0.00	4,238,397.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	29,600.00	0.00	0.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	18,000.00	0.00	14,000.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	0.00	0.00
3111114 Purchase of Survey Equipment	10,254,915.00	0.00	818,070.00	0.00
3111119 Purchase of Lifts	32,827,492.90	0.00	10,080,794.55	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	43,130,007.90	0.00	10,912,864.55	0.00
3111201 Overhaul of Plant, Machinery and Equipment	90,000.00	0.00	50,000.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	90,000.00	0.00	50,000.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	849,215,350.60	0.00	834,866,279.05	0.00
3111402 Engineering and Design Plans	29,834,406.30	0.00	15,622,500.00	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111404 Research Allowance	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	879,049,756.90	0.00	850,488,779.05	0.00
3110000 Acquisition of Fixed Capital Assets	1,111,353,014.95	0.00	977,186,811.00	0.00
3130101 Acquisition of Land	150,000,000.00	0.00	855,000,000.00	0.00
3130100 Acquisition of Land	150,000,000.00	0.00	855,000,000.00	0.00
3130000 Acquisition of Land and Intangible Assets	150,000,000.00	0.00	855,000,000.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	4,556,000.00	0.00	8,500,000.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	4,556,000.00	0.00	8,500,000.00
3520000 Receipts from Sales of inventories	0.00	4,556,000.00	0.00	8,500,000.00
6530101 Ministry HQ Recurrent Bank A/C	106,362.05	0.00	1,866.05	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6530100 Recurrent Bank Accounts	106,362.05	0.00	1,866.05	0.00
6530000 Recurrent Bank Accounts	106,362.05	0.00	1,866.05	0.00
6540101 Ministry HQ Development Bank A	48,970,187.80	0.00	3,376.50	0.00
6540100 Development Bank Accounts	48,970,187.80	0.00	3,376.50	0.00
6540000 Development Bank Accounts	48,970,187.80	0.00	3,376.50	0.00
6550101 Ministry HQ Deposit Bank A/C	232,790,382.40	0.00	240,981,901.15	0.00
6550100 Deposit Bank Accounts	232,790,382.40	0.00	240,981,901.15	0.00
6550000 Deposit Bank Account	232,790,382.40	0.00	240,981,901.15	0.00
6580101 Cash	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	0.00	0.00	0.00	0.00
6580000 Cash in Hand	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	9,417.55	0.00	172,224.85	0.00
6710100 Debtors & Advances - Employees	9,417.55	0.00	172,224.85	0.00
6710000 Domestic Debtors & Advances	9,417.55	0.00	172,224.85	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	93,800.00	0.00	260,522.35	0.00
6760100 Imprests	93,800.00	0.00	260,522.35	0.00
6760000 Government Imprests	93,800.00	0.00	260,522.35	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	2,889,228.20	0.00	20,708,107.85	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	2,889,228.20	0.00	20,708,107.85	0.00
6780000 Suspense & Clearance Account	2,889,228.20	0.00	20,708,107.85	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	200,262,030.90	0.00	222,990,232.35
7310107 10% Retention Money	0.00	32,528,351.50	0.00	17,991,668.80
7310111 Miscellaneous Deposits (Surve	0.00	0.00	0.00	0.00
7310113 Students Welfare	0.00	0.00	0.00	0.00
7310114 Sports Activity	0.00	0.00	0.00	0.00
7310115 Caution Money	0.00	0.00	0.00	0.00
7310116 Project/ Examination Fee	0.00	0.00	0.00	0.00
7310117 Registration/ Library (KISM)	0.00	0.00	0.00	0.00
7310118 JICA Funded Projects	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	232,790,382.40	0.00	240,981,901.15
7310000 Deposits	0.00	232,790,382.40	0.00	240,981,901.15
7320002 NHIF	0.00	0.00	0.00	0.00
7320006 NSSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00



Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.05	0.00	0.05
7399900	0.00	0.05	0.00	0.05
7390000 System Required Liabilities A/cs	0.00	0.05	0.00	0.05
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	26,557,738,659.75	0.00	20,461,806,579.90
9910209 Remittances to Exchequer Miscellaneous Revenue	58,419,691.05	0.00	37,996,811.00	0.00
9910200 Exchequer Provisions	58,419,691.05	26,557,738,659.75	37,996,811.00	20,461,806,579.90
9910000 Provisions	58,419,691.05	26,557,738,659.75	37,996,811.00	20,461,806,579.90
9999999 Consolidated Fund	20,402,663,671.35	0.00	14,120,314,268.55	0.00
9999900	20,402,663,671.35	0.00	14,120,314,268.55	0.00
9990000 Opening Balance Reserves	20,402,663,671.35	0.00	14,120,314,268.55	0.00
Total	26,795,085,042.20	26,795,085,042.20	20,711,288,481.10	20,711,288,481.10

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

Prepared By: _____

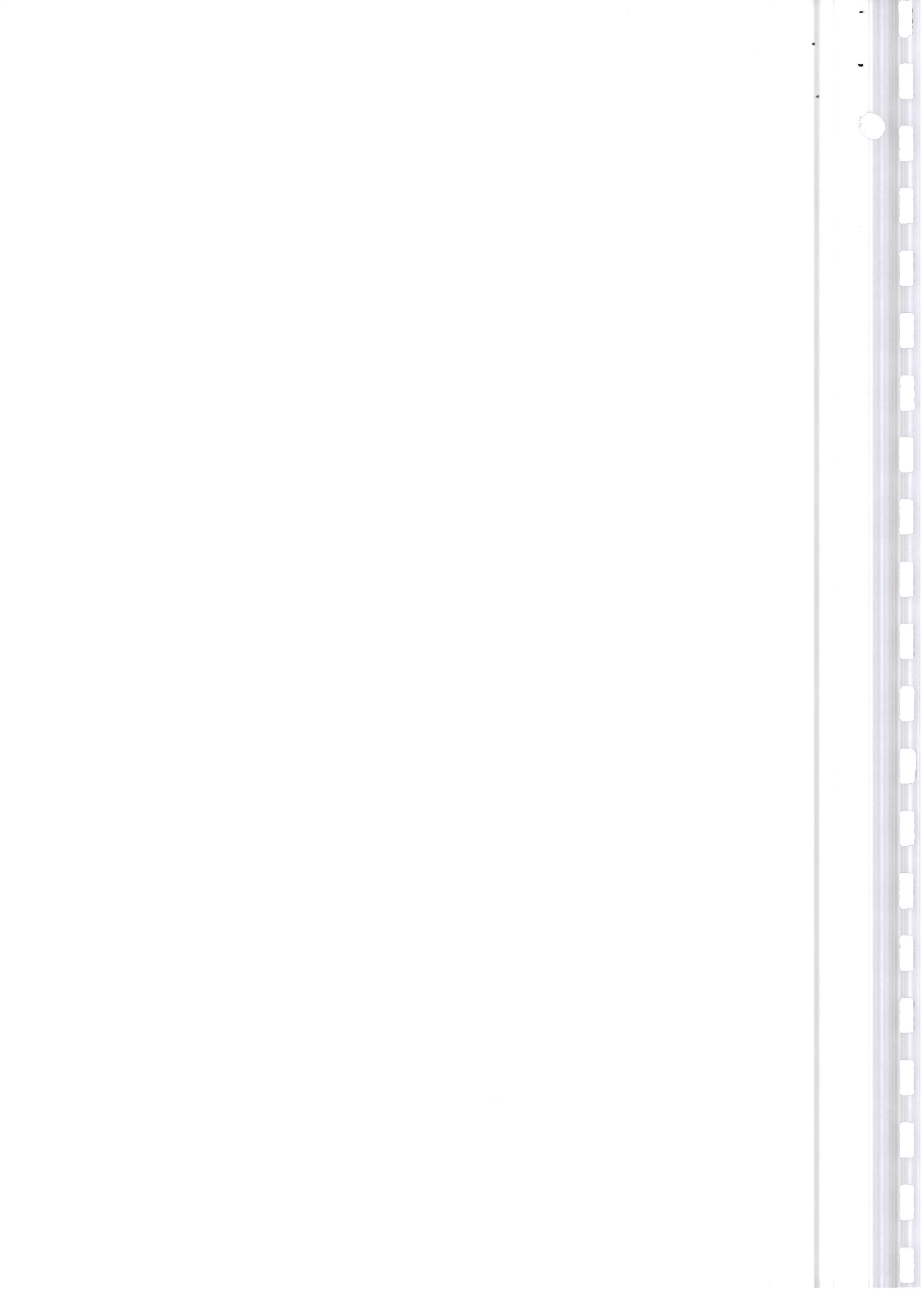
Date: _____

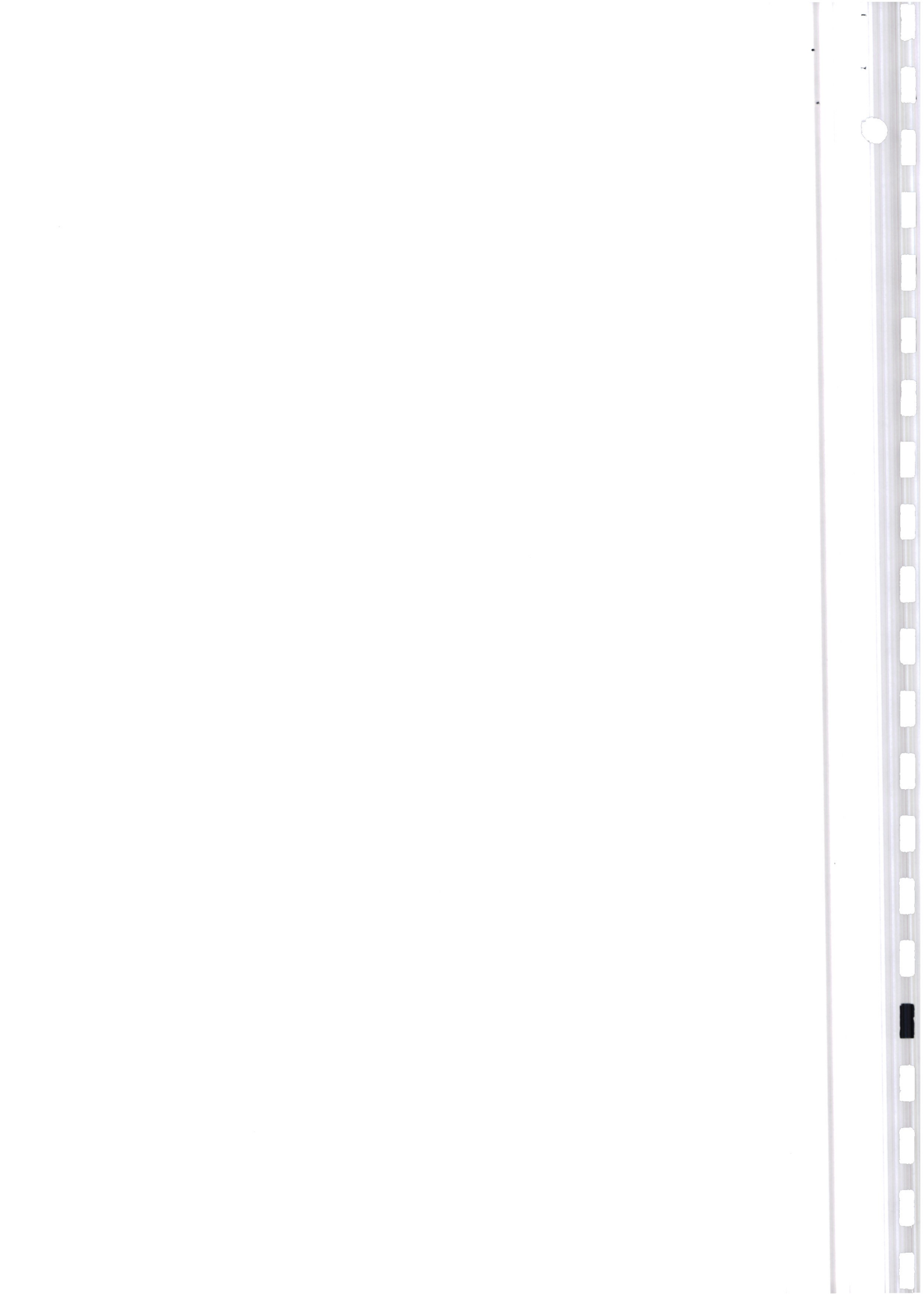
Reviewed By: _____

Date: _____

Approved By: _____

Date: _____





F.O. 30

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 14-JUL-21

REC-MIN OF LANDS AND PHYSICAL PLANNING

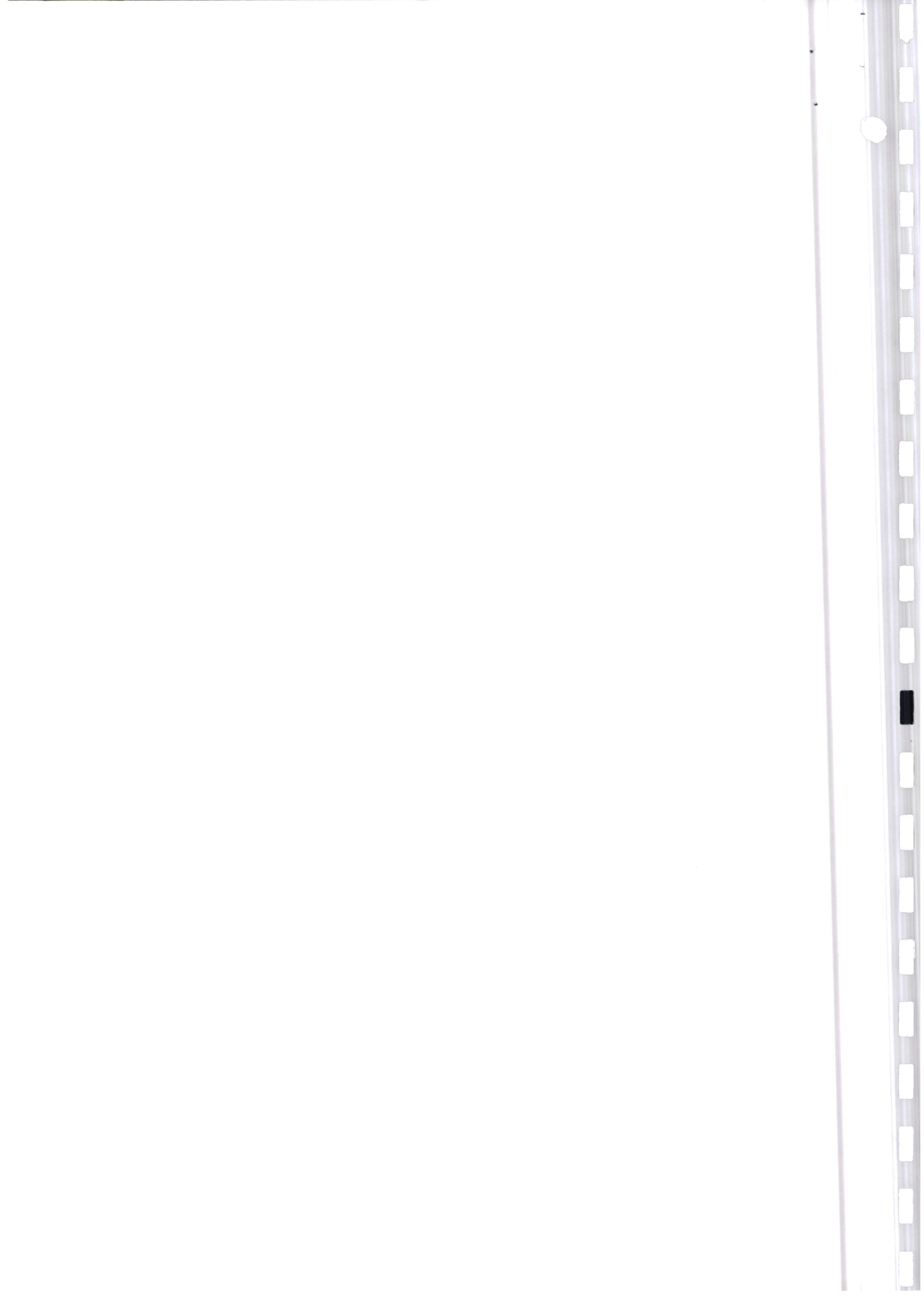
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302798

Balance as per bank certificate	106,362.05
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	106,362.05

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:



F.O. 30

Page 1 of 2

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-20 To : 14-JUL-21

DEP-MIN OF LANDS AND PHYSICAL PLANNING

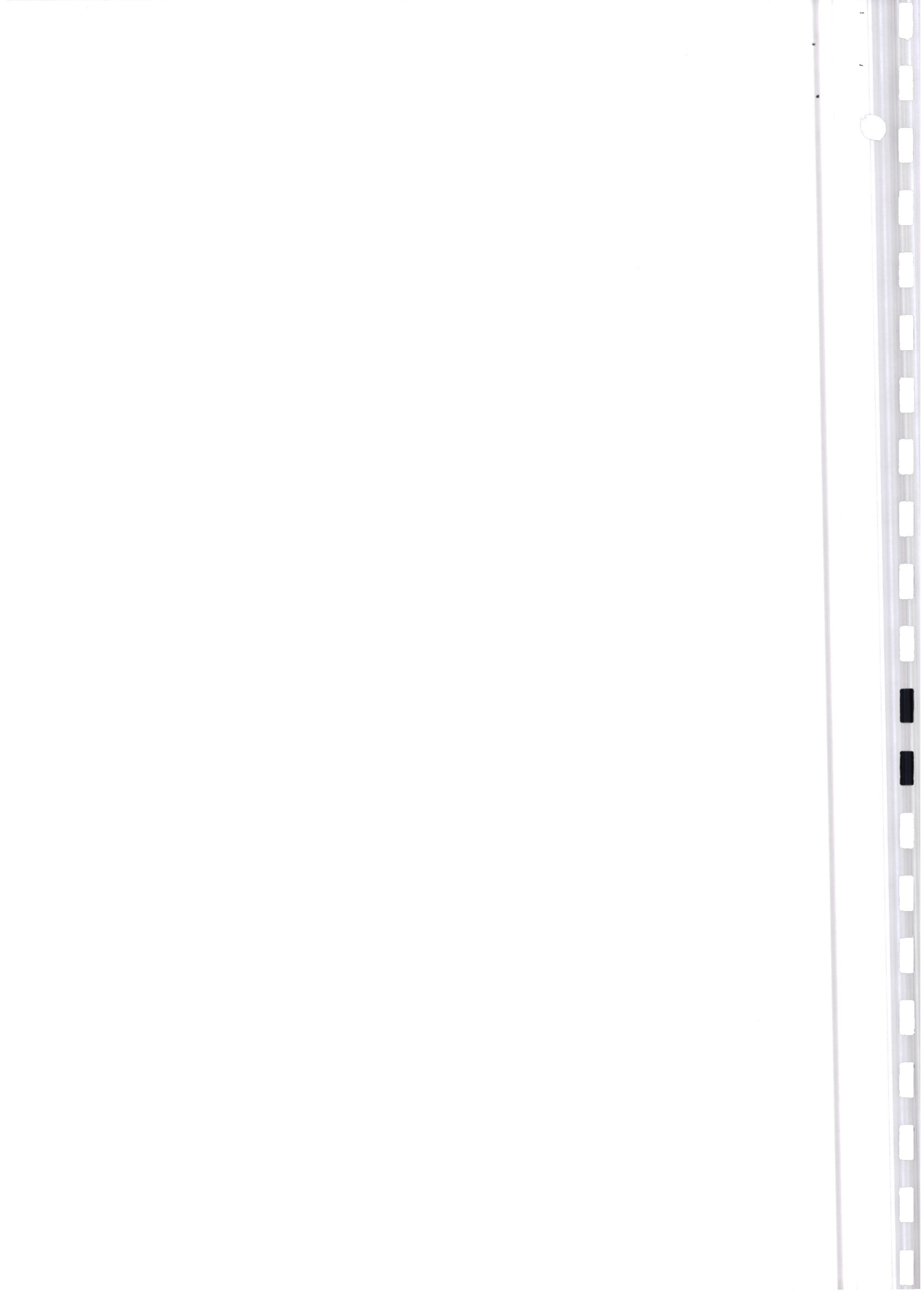
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000302828

Balance as per bank certificate	232,790,382.40
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement Bank	
Balance as per Cash Book	232,790,382.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:



ANNEX 7(c):



STATEMENT OF RECEIPTS AND PAYMENTS
 Entity: 1112-Ministry of Lands and Physical Planning
 Current Period: JUL-20 To JUN-21
 Compare With: JUL-19 To JUN-20

Decription	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	6,095,932,079.85	6,299,307,317.90
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	4,556,000.00	8,500,000.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		6,100,488,079.85	6,307,807,317.90
PAYMENTS			
Compensation of Employees	12	2,386,428,599.20	2,012,711,198.60
Use of goods and Services	13	1,691,360,687.65	1,433,581,393.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	710,000,000.00	1,012,370,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	1,261,353,014.95	1,832,186,811.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		6,049,142,301.80	6,290,849,402.80
SURPLUS/DEFICIT		51,345,778.05	16,957,915.10

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

Prepared By: _____

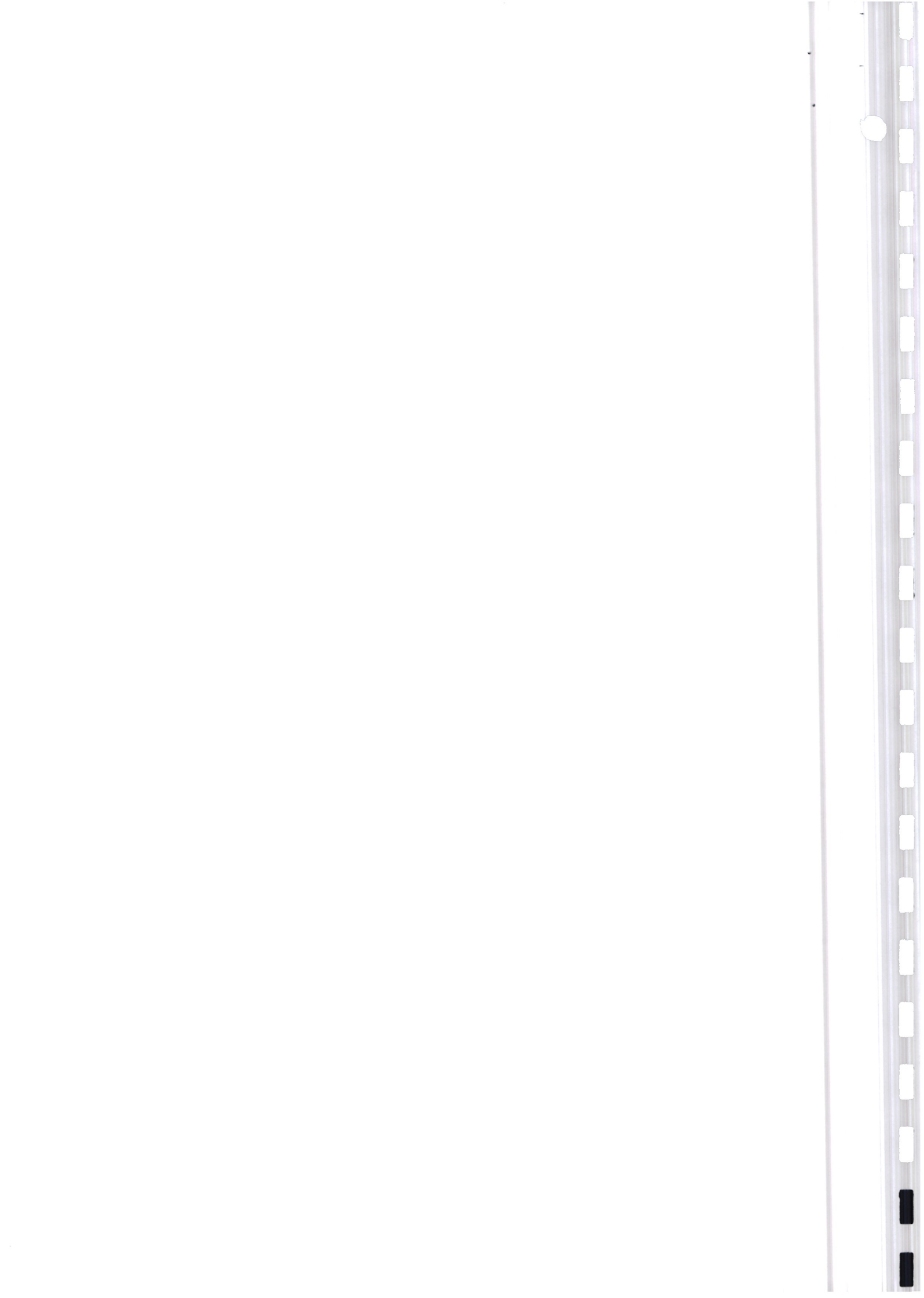
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



ANNEX 7(d):



Statement of Financial Position
Entity: 1112-Ministry of Lands and Physical Planning
Current Period: JUL-20 To JUN-21
Compare With: JUL-19 To JUN-20

Description	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	281,866,932.25	240,987,143.70
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		281,866,932.25	240,987,143.70
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	2,992,445.75	21,140,855.05
TOTAL FINANCIAL ASSETS		284,859,378.00	262,127,998.75
Financial Liabilities			
Accounts Payables - Deposits	24	232,790,382.45	240,981,901.20
NET FINANCIAL ASSETS		52,068,995.55	21,146,097.55
REPRESENTED BY			
Fund Balance b/fwd	25	21,146,097.55	8,877,634.80
Prior Year Adjustment	26	(20,422,880.05)	(4,689,452.35)
Surplus/Deficit for the Year		51,345,778.05	16,957,915.10
NET FINANCIAL POSITION		52,068,995.55	21,146,097.55

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

Prepared By: _____

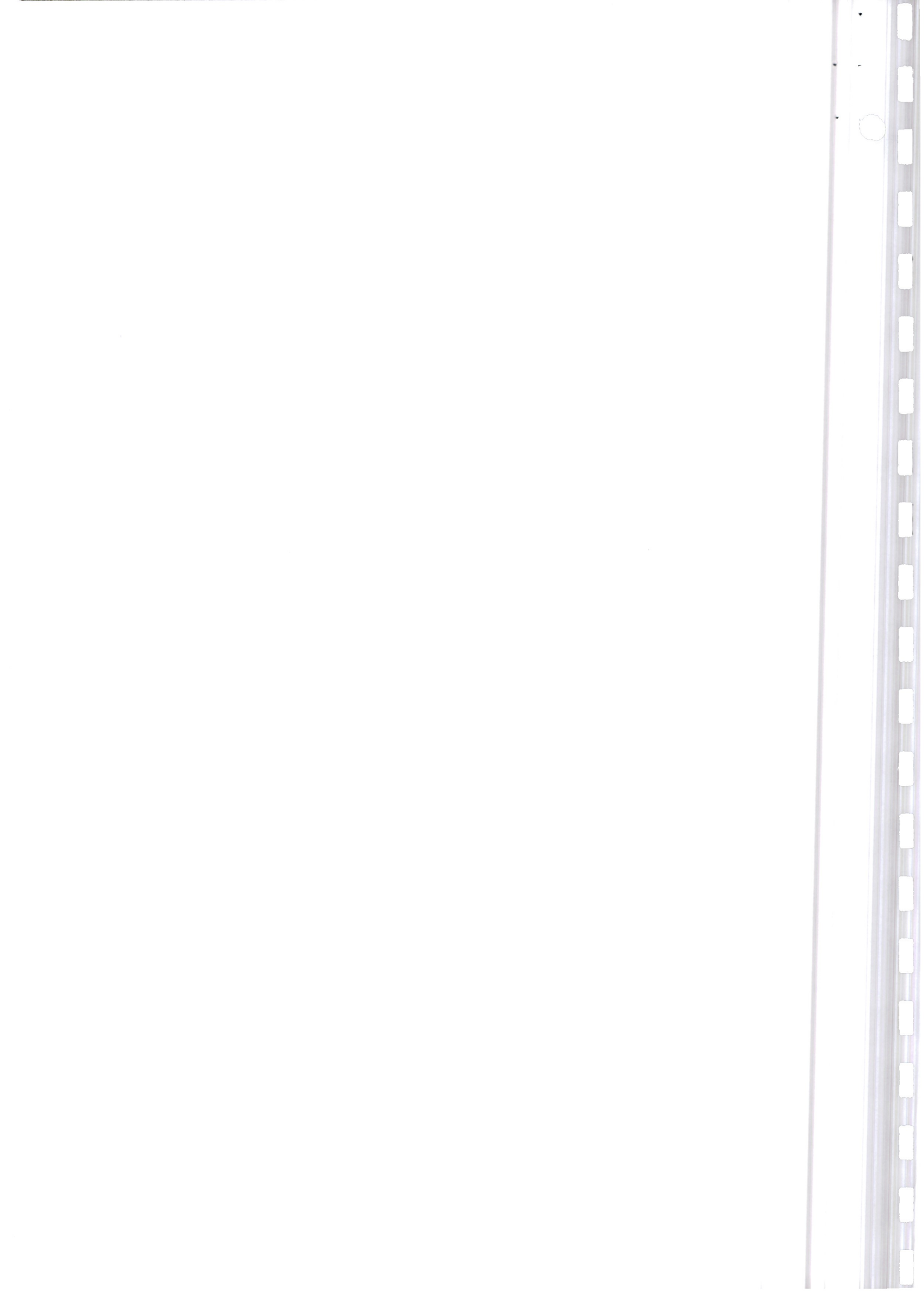
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



ANNEX 7(e):



STATEMENT OF CASH FLOW

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

Description	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	6,095,932,079.85	6,299,307,317.90
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	2,386,428,599.20	2,012,711,198.60
Use of goods and Services	13	1,691,360,687.65	1,433,581,393.20
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	710,000,000.00	1,012,370,000.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		9,956,890.55	(75,638,420.85)
Prior year adjustments		(20,422,880.05)	(4,689,452.35)
Net Cash From Operating Activities	A	1,297,676,803.50	1,760,316,852.90
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	4,556,000.00	8,500,000.00
Acquisition of Assets	18	1,261,353,014.95	1,832,186,811.00
Net Cash Flow From Investing Activities	B	(1,256,797,014.95)	(1,823,686,811.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	40,879,788.55	(63,369,958.10)
Cash and Cash Equivalent at BEGINNING of The Year		240,987,143.70	304,357,101.80
Cash and Cash Equivalent at END of The Year	22A+22B	281,866,932.25	240,987,143.70

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

Prepared By: _____

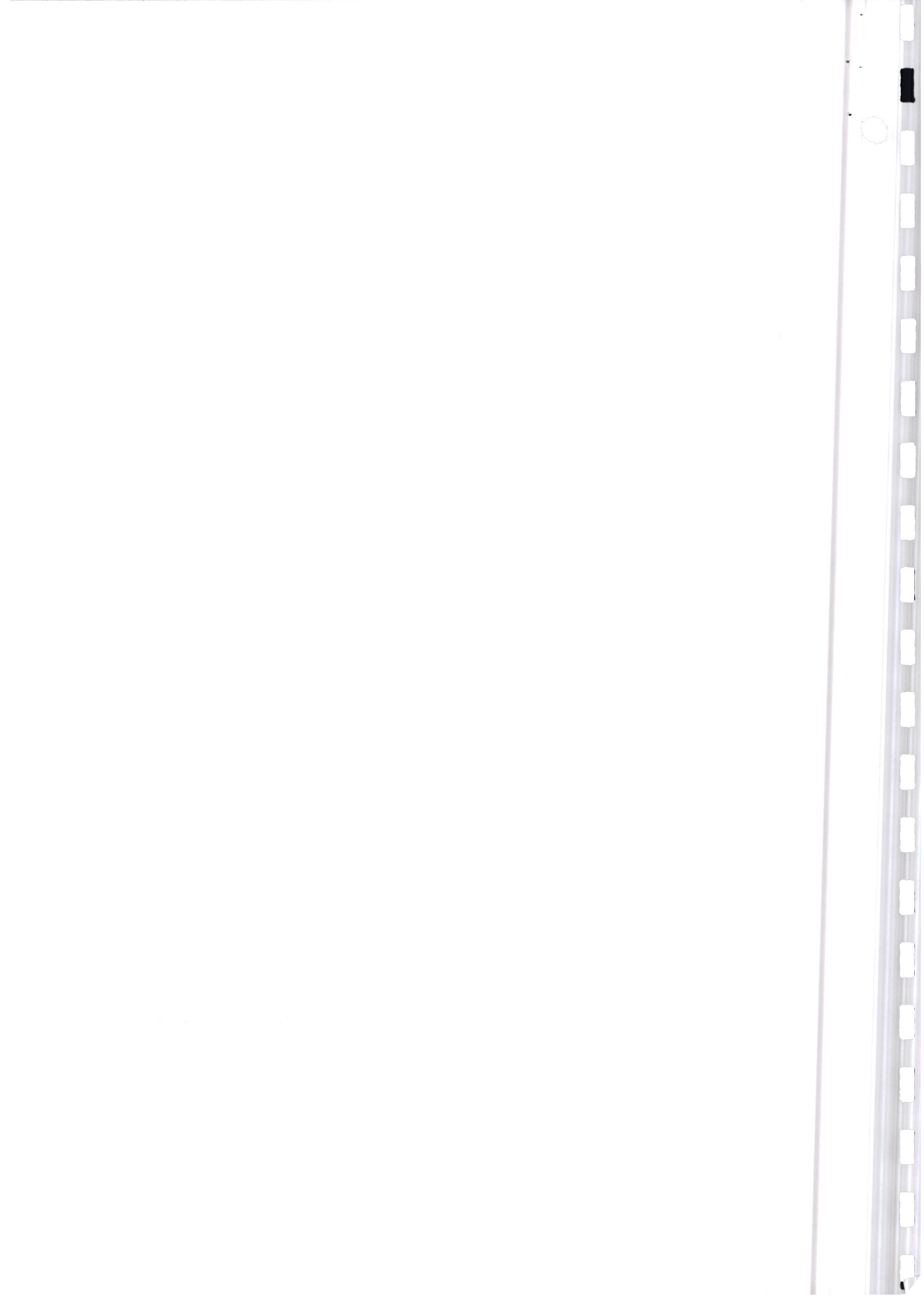
Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



ANNEX 7(f):



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

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

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	6,095,932,079.85	6,299,307,317.90
TOTAL		6,095,932,079.85	6,299,307,317.90

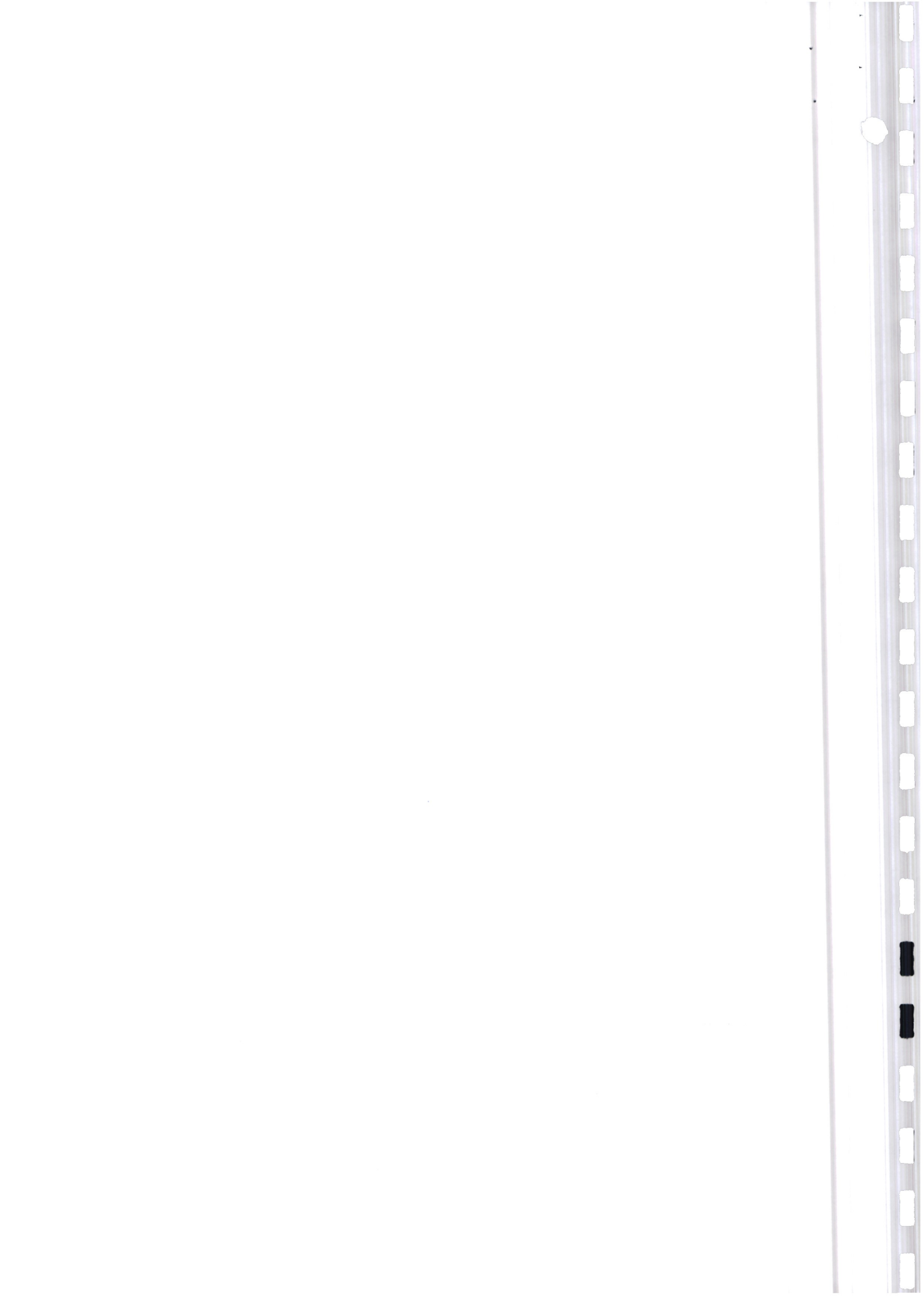
5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings



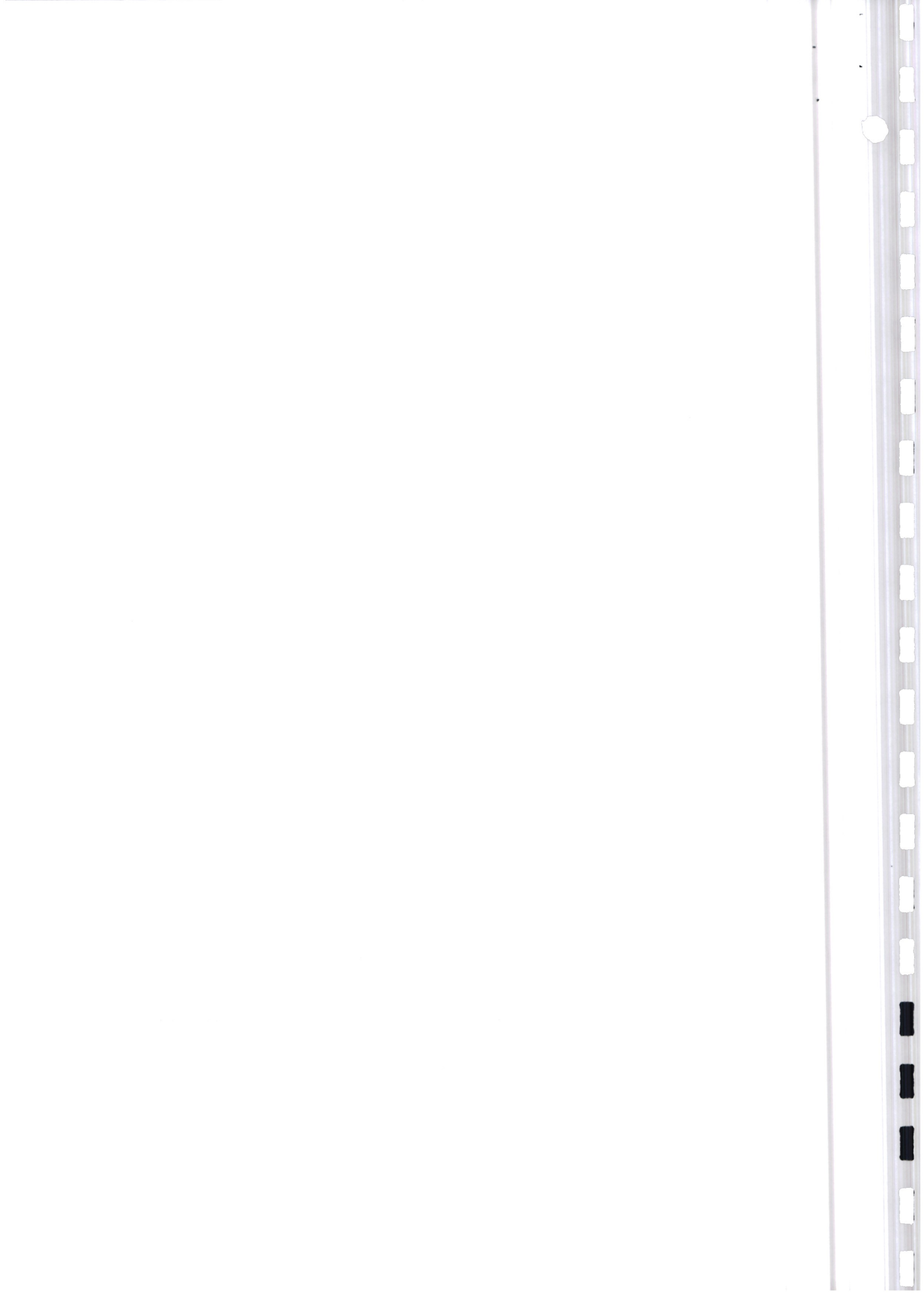
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL	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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	4,556,000.00	8,500,000.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		4,556,000.00	8,500,000.00

9 Reimbursements and Refunds

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



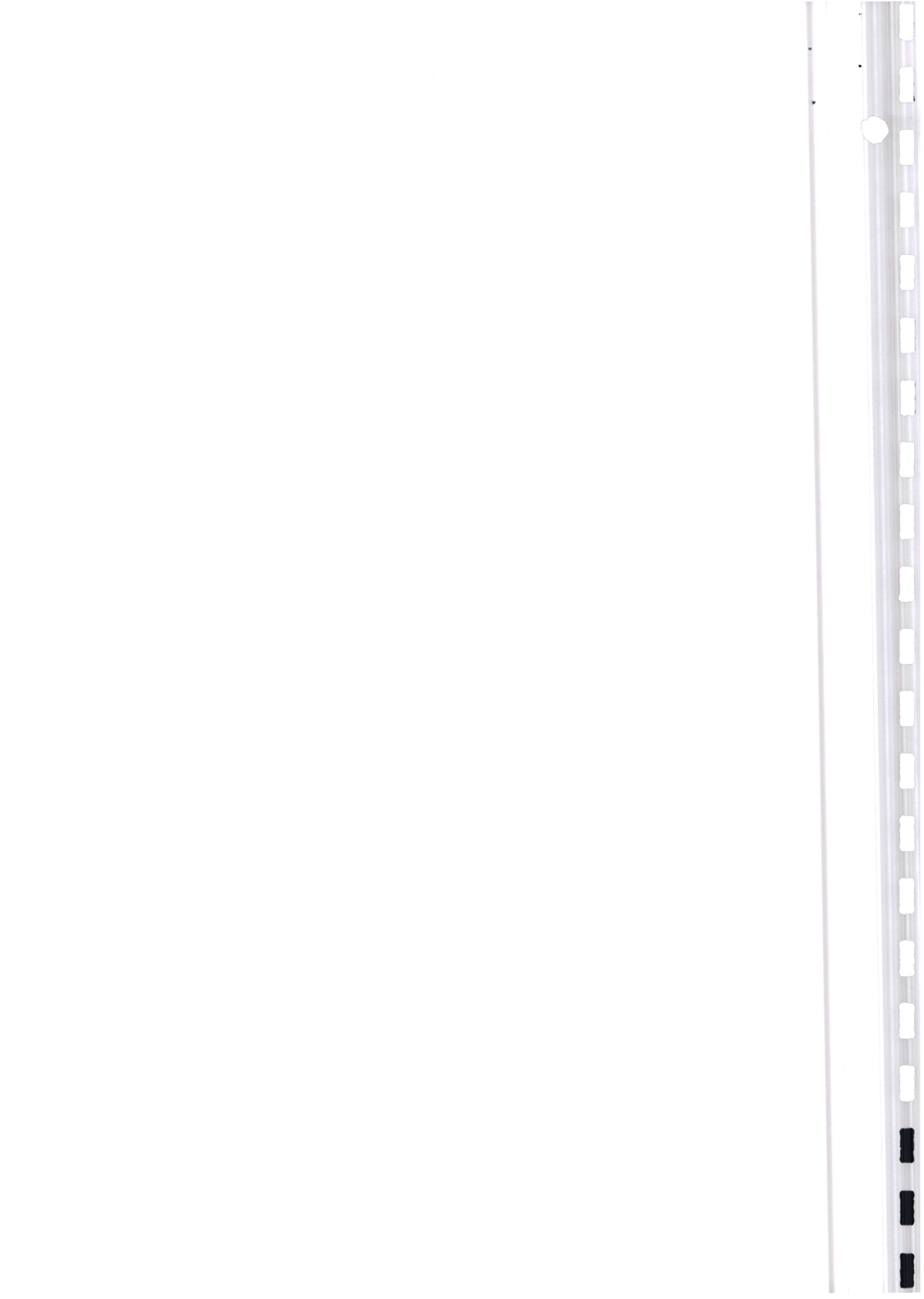
Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements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

10 Returns of Equity Holdings

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

11 Other Receipts

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



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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	1,516,300,757.00	1,233,804,596.35
Basic Wages - Temporary Employees	2110200	97,449,000.00	42,729,202.00
Personal Allowances paid as part of Salary	2110300	772,678,842.20	736,177,400.25
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		2,386,428,599.20	2,012,711,198.60

13 Use of goods and Services

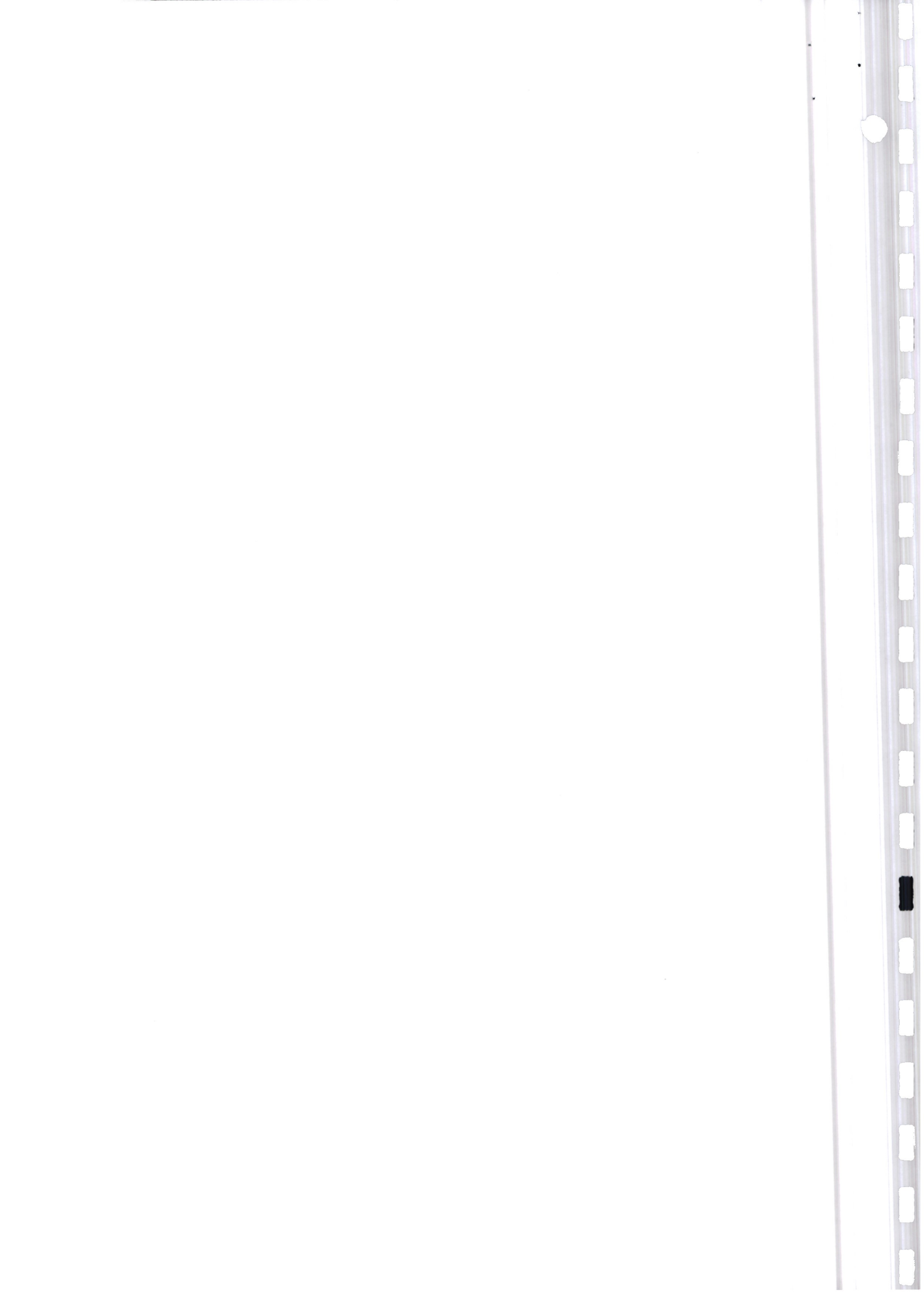
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	58,443,578.55	58,889,591.50
Communication, Supplies and Services	2210200	3,162,692.00	3,884,402.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	8,807,069.00	17,005,519.00
Foreign Travel and Subsistence, and other transportation costs	2210400	352,354.00	1,187,580.00
Printing, Advertising and Information Supplies and Services	2210500	203,938.00	615,146.00
Rentals of Produced Assets	2210600	134,965,160.60	1,291,156.00
Training Expenses	2210700	2,247,971.00	2,899,924.00
Hospitality Supplies and Servi	2210800	75,048,214.75	76,947,472.60
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	900,412,653.10	710,806,146.55
Office and General Supplies and Services	2211100	4,866,903.00	4,447,860.80
Fuel Oil and Lubricants	2211200	7,032,825.00	4,630,794.25
Other Operating Expenses	2211300	476,661,480.25	540,975,313.35
Routine Maintenance - Vehicles	2220100	6,253,698.00	3,824,185.15
Routine Maintenance - Other Assets	2220200	12,902,150.40	6,176,302.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,691,360,687.65	1,433,581,393.20

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	710,000,000.00	1,012,370,000.00
TOTAL		710,000,000.00	1,012,370,000.00



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

17 Social Security Benefits

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

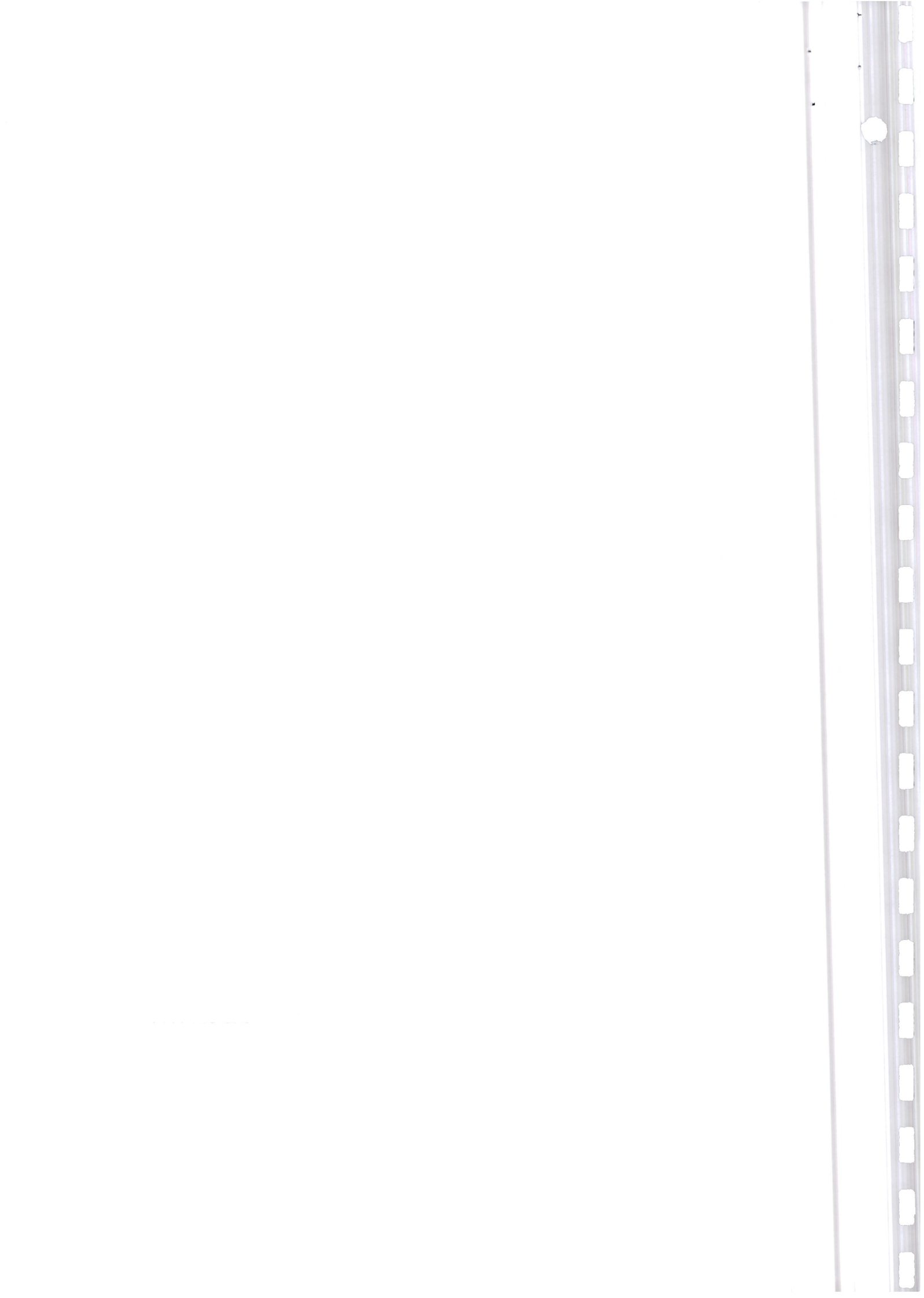
18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	97,395,974.15	44,964,945.15
Refurbishment of Buildings	3110300	17,209,675.50	51,948,442.80
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	53,226,032.50	14,583,382.45
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	21,251,568.00	4,238,397.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	43,130,007.90	10,912,864.55
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	90,000.00	50,000.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	879,049,756.90	850,488,779.05
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	150,000,000.00	855,000,000.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		1,261,353,014.95	1,832,186,811.00

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing



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

21 Other payments

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

22A Bank Balances

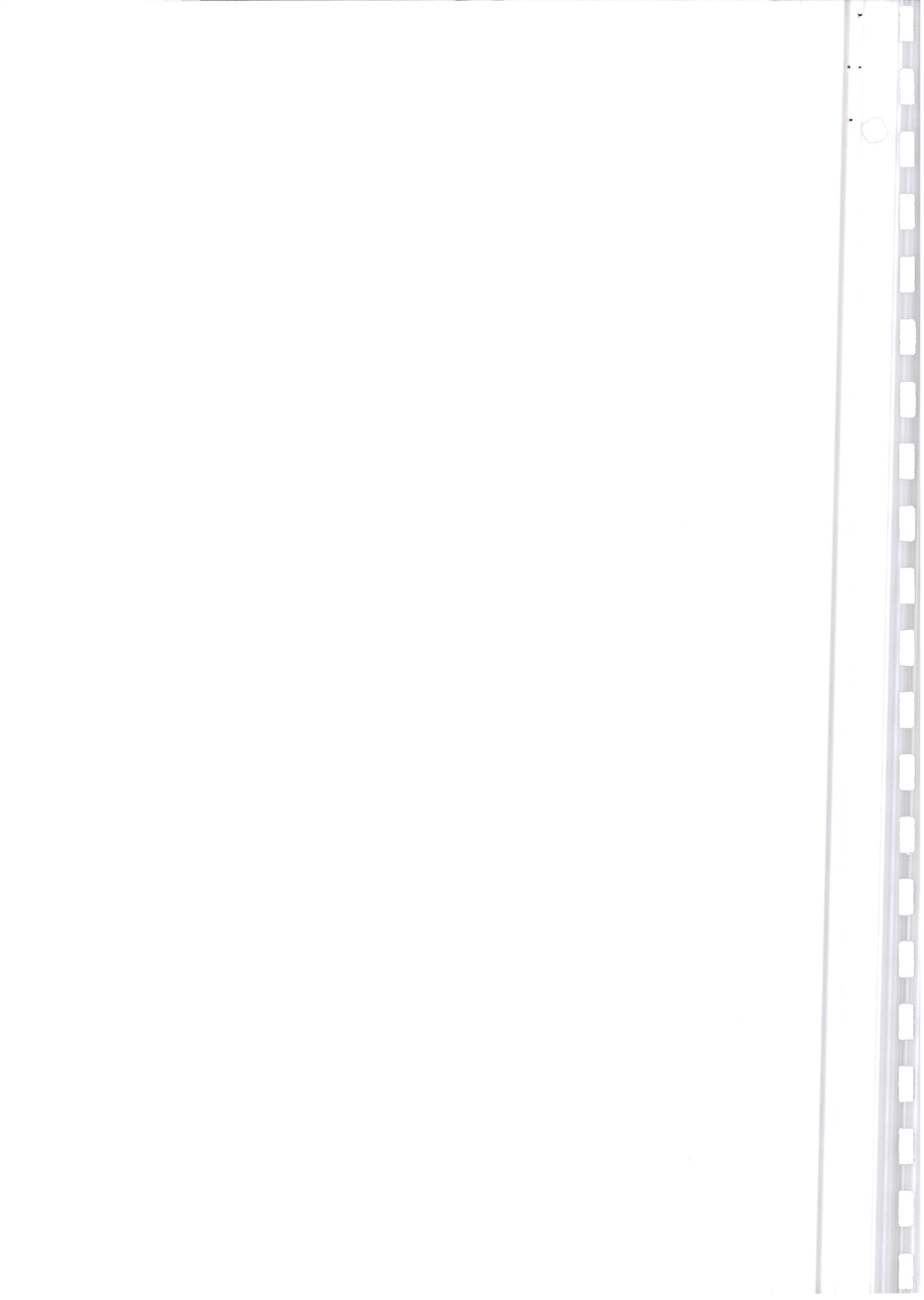
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	106,362.05	1,866.05
Development Bank Accounts	6540000	48,970,187.80	3,376.50
Deposit Bank Account	6550000	232,790,382.40	240,981,901.15
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		281,866,932.25	240,987,143.70

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	0.00	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		0.00	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	9,417.55	172,224.85
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	93,800.00	260,522.35
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	2,889,228.20	20,708,107.85



Item Description	Item Code	Current Period	Previous Period
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		2,992,445.75	21,140,855.05

24. ACCOUNTS PAYABLE

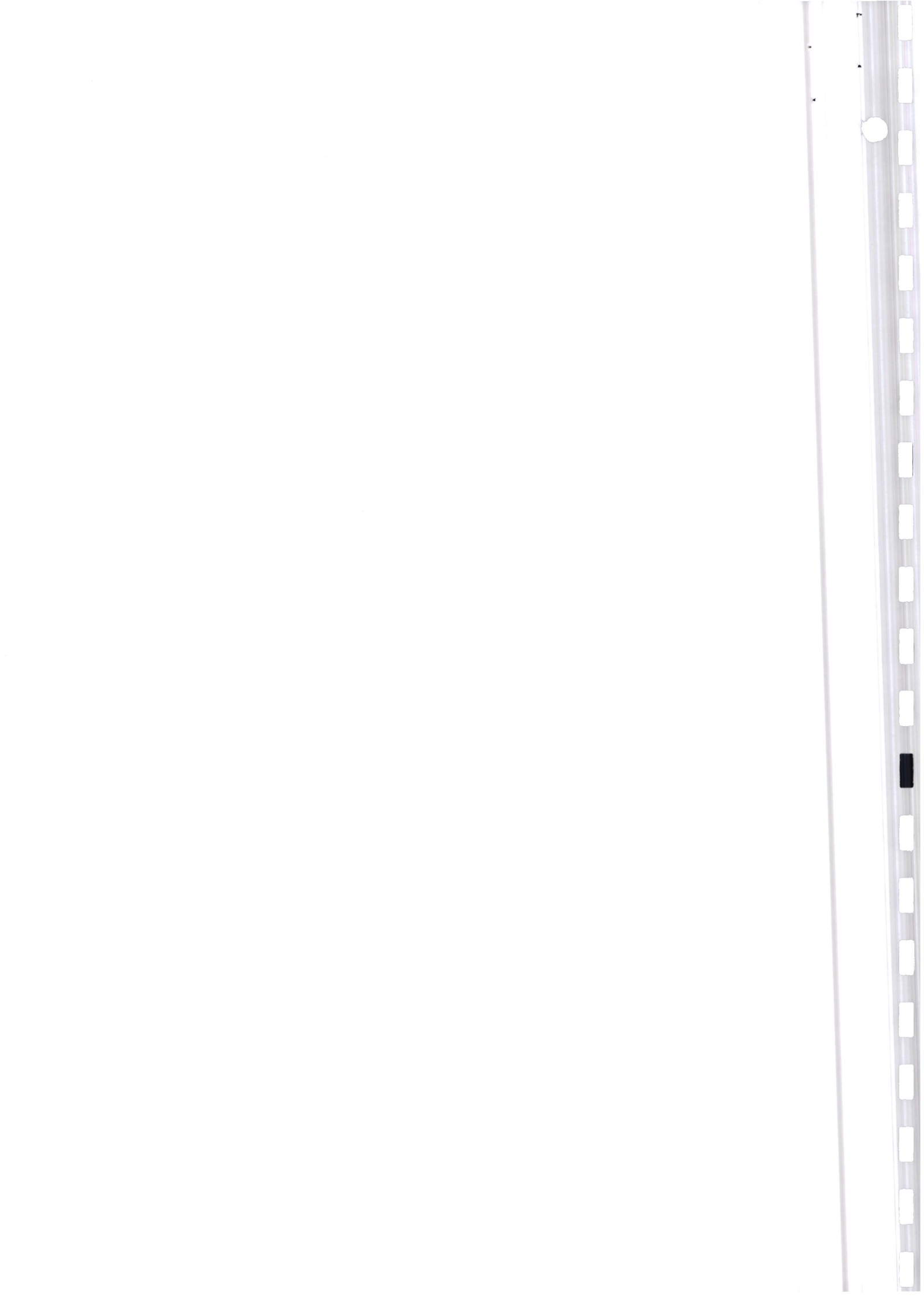
Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	0.00	0.00
Deposits	7310000	232,790,382.40	240,981,901.15
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	0.05	0.05
TOTAL		232,790,382.45	240,981,901.20

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	240,987,143.70	304,215,074.55
Opening Balance Cash	22B	0.00	142,027.25
Opening Balance Receivables - Imprest and Clearance Accounts	23	21,140,855.05	8,734,578.50
Opening Balance - Deposits	24	(240,981,901.20)	(304,214,045.50)
TOTAL		21,146,097.55	8,877,634.80

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	20,422,880.05	4,689,452.35
TOTAL		20,422,880.10	4,689,452.35

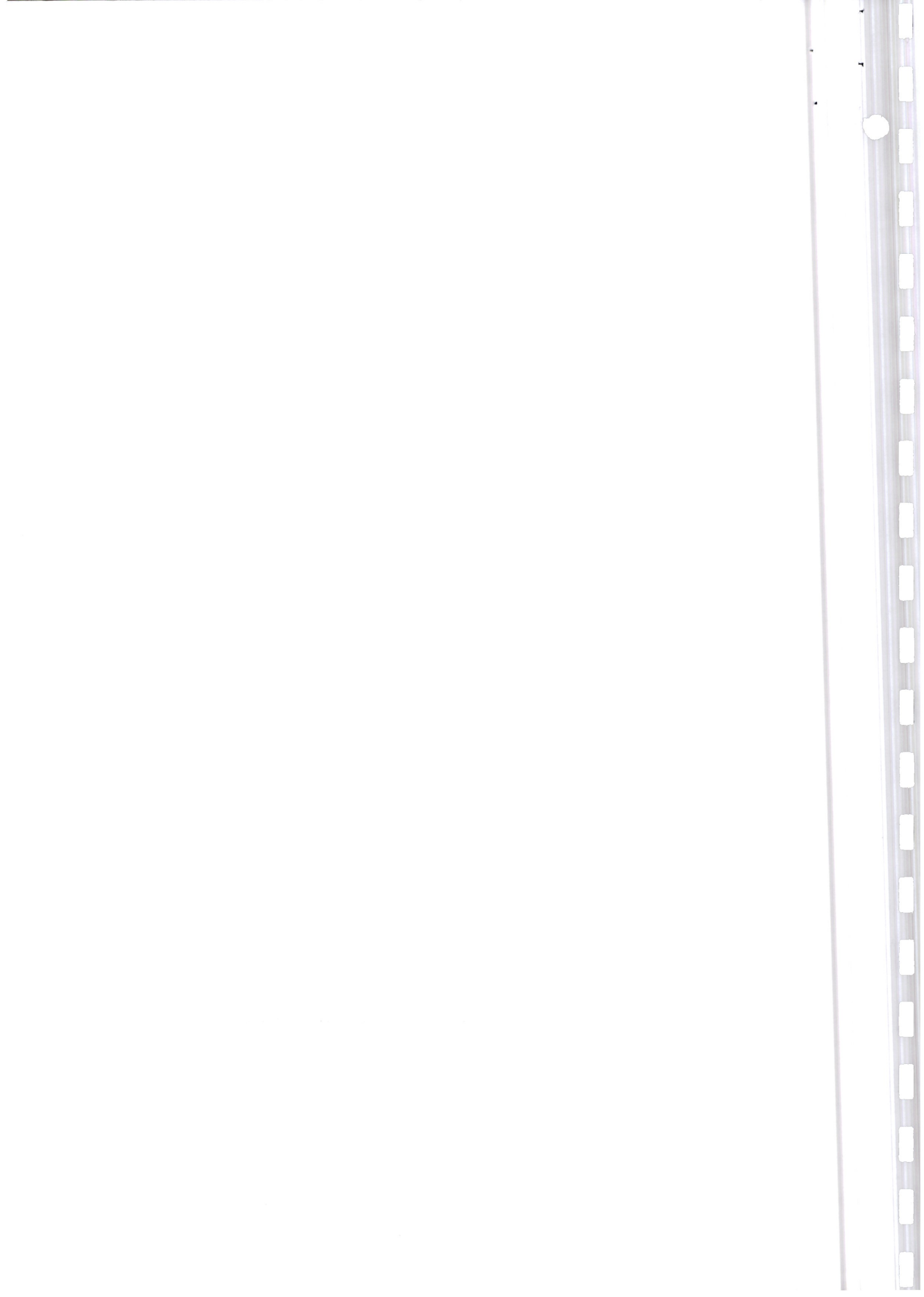


ANNEX 7(g):



Statement of Budget Execution - Recurrent Expenditure
Entity: 1112-Ministry of Lands and Physical Planning
Current Period: JUL-20 To JUN-21

Description	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	2,800,759,726.70	(2,800,759,726.70)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	4,500,000.00	0.00	4,500,000.00	9,000,000.00	4,556,000.00	4,444,000.00	50.62%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,500,000.00	0.00	4,500,000.00	9,000,000.00	2,805,315,726.70	(2,796,315,726.70)	31170.17%
PAYMENTS								
Compensation of Employees	12	1,218,915,000.00	0.00	1,182,015,000.00	2,400,930,000.00	2,386,428,599.20	14,501,400.80	99.40%
Use of goods and Services	13	197,570,897.00	20,250.00	223,495,505.00	421,086,652.00	410,011,795.85	11,074,856.15	97.37%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	3,699,164.50	(20,250.00)	3,699,164.50	7,378,079.00	6,985,806.00	392,273.00	94.68%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,420,185,061.50	0.00	1,409,209,669.50	2,829,394,731.00	2,803,426,201.05	25,968,529.95	99.08%



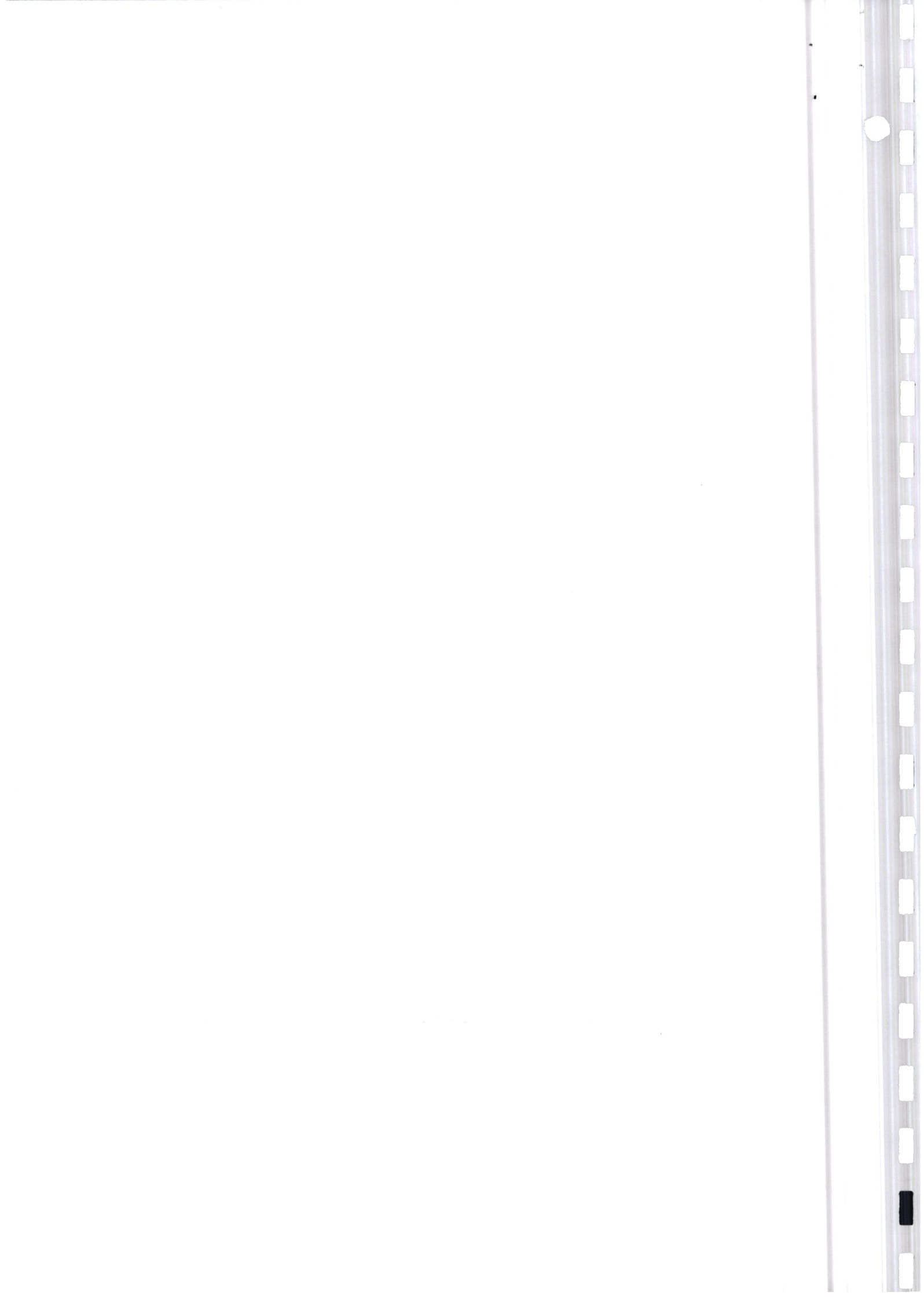
Statement of Budget Execution

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-20 To JUN-21



Description	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	6,095,932,079.85	(6,095,932,079.85)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	4,500,000.00	0.00	4,500,000.00	9,000,000.00	4,556,000.00	4,444,000.00	50.62%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,500,000.00	0.00	4,500,000.00	9,000,000.00	6,100,488,079.85	(6,091,488,079.85)	67783.20%
PAYMENTS								
Compensation of Employees	12	1,218,915,000.00	0.00	1,182,015,000.00	2,400,930,000.00	2,386,428,599.20	14,501,400.80	99.40%
Use of goods and Services	13	1,500,570,897.00	20,250.00	223,495,505.00	1,724,086,652.00	1,691,360,687.65	32,725,964.35	98.10%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	710,000,000.00	0.00	0.00	710,000,000.00	710,000,000.00	0.00	100.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,289,699,164.50	(20,250.00)	3,699,164.50	1,293,378,079.00	1,261,353,014.95	32,025,064.05	97.52%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,719,185,061.50	0.00	1,409,209,669.50	6,128,394,731.00	6,049,142,301.80	79,252,429.20	98.71%

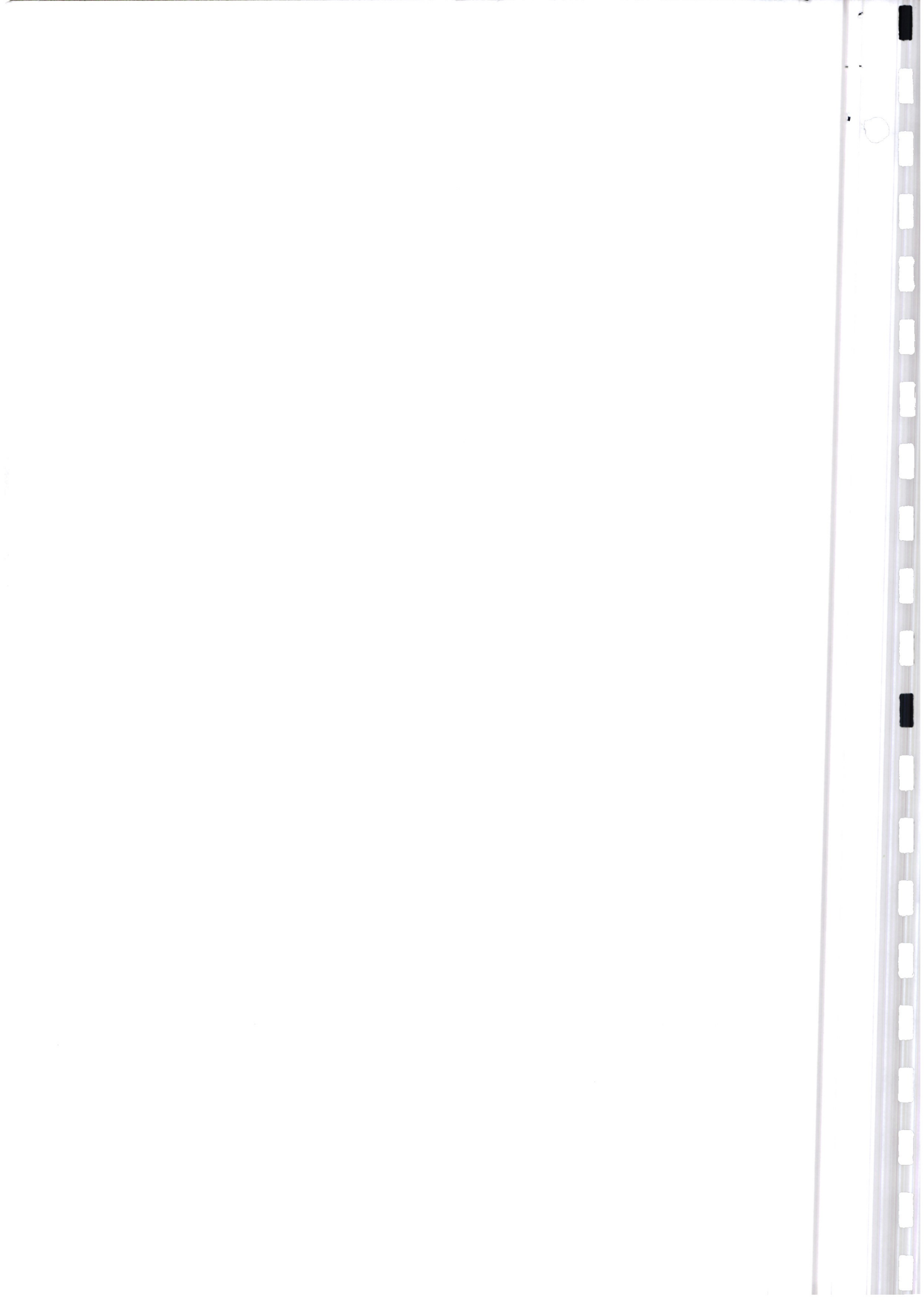


MINISTRY OF LANDS AND PHYSICAL PLANNING
Annual Report and Financial Statements for the year ended June 30, 2021



Statement of Budget Execution - Development Expenditure
Entity: 1112-Ministry of Lands and Physical Planning
Current Period: JUL-20 To JUN-21

Description	Note	Printed Estimate a	Reallocation / Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=f/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	3,295,172,353.15	(3,295,172,353.15)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	3,295,172,353.15	(3,295,172,353.15)	0.00%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	1,303,000,000.00	0.00	0.00	1,303,000,000.00	1,281,348,891.80	21,651,108.20	98.34%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	710,000,000.00	0.00	0.00	710,000,000.00	710,000,000.00	0.00	100.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,286,000,000.00	0.00	0.00	1,286,000,000.00	1,254,367,208.95	31,632,791.05	97.54%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		3,299,000,000.00	0.00	0.00	3,299,000,000.00	3,245,716,100.75	53,283,899.25	98.38%



ANNEX 7(h):



SUMMARY STATEMENT OF DEPOSITS

Entity: 1112-Ministry of Lands and Physical Planning

Current Period: JUL-20 To JUN-21

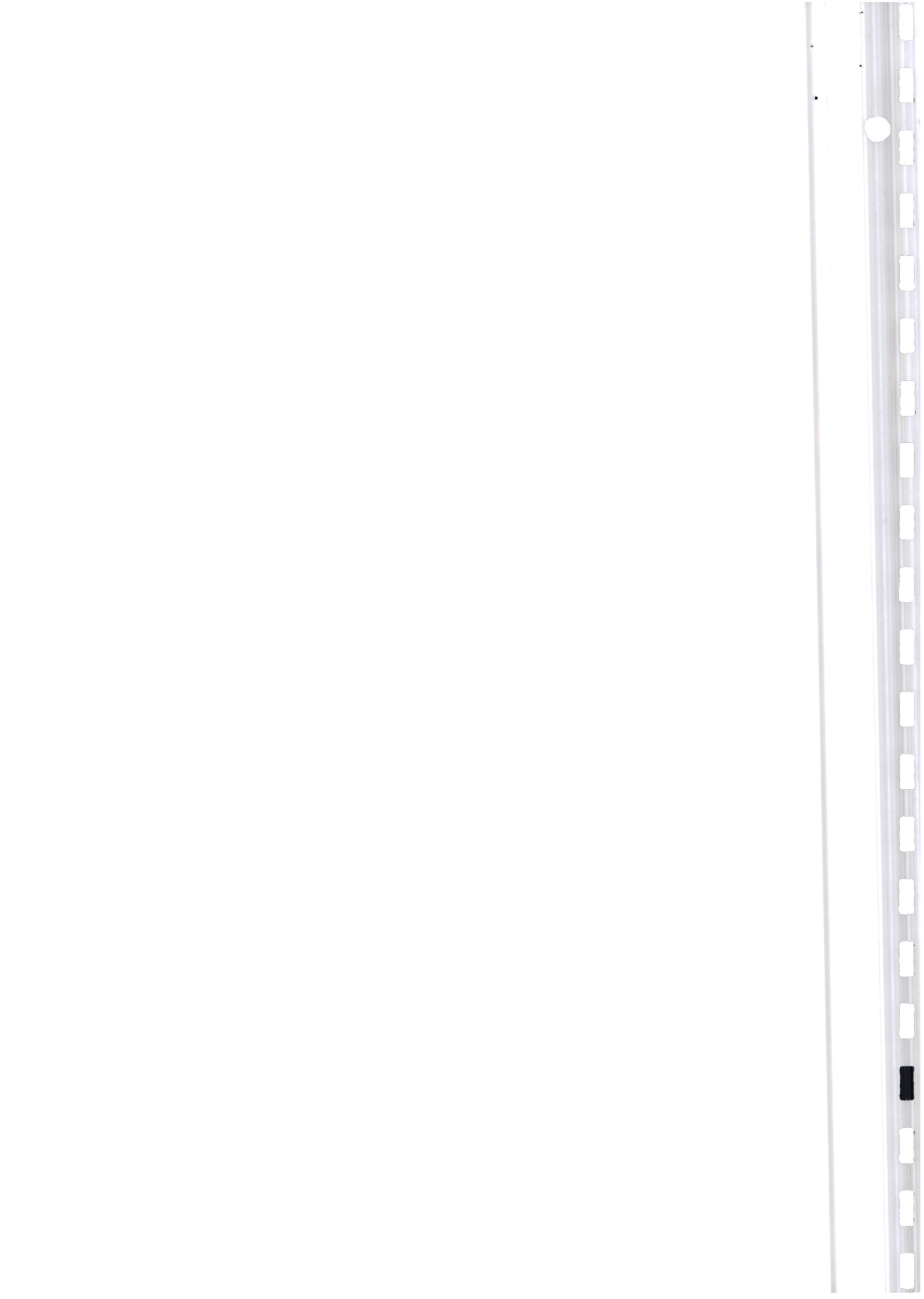
Compare With: JUL-19 To JUN-20

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	Current Period	Previous Period
Opening Balance		240,981,901.15	304,214,045.50
Transfers of retentions during the year		67,155,473.55	132,443,896.95
Payments made out of deposit account during the year		75,346,992.30	195,676,041.30
Closing Balance		232,790,382.40	240,981,901.15

	Principal Accounts
Principal Secretary Controller	_____ Principal Accounts

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

Prepared By: _____	Date: _____
Reviewed By: _____	Date: _____
Approved By: _____	Date: _____



ANNEX 7(i):



Budget Execution by Programme and Economic Classification

Entity: 1112-Ministry of Lands and Physical Planning

Period: JUL-20 To JUN-21

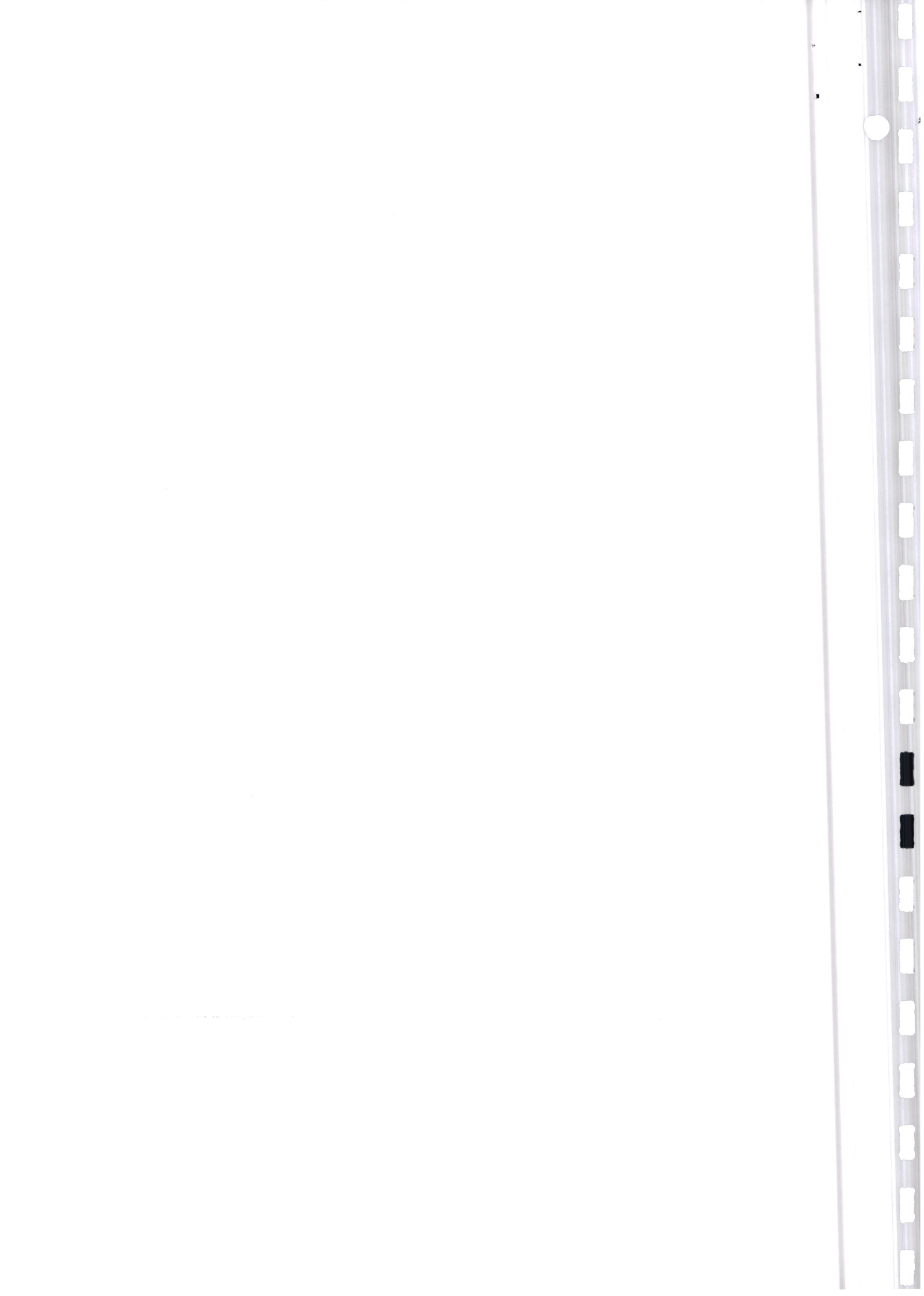
Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2110000	Wages and Salary Contributions	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0101000000		Land Policy and Planning	6,128,394,731.00	6,049,142,301.80	79,252,429.20
	2110000	Wages and Salary Contributions	2,400,930,000.00	2,386,428,599.20	14,501,400.80
	2210000	Goods and Services	1,704,576,755.00	1,672,204,839.25	32,371,915.75
	2220000	Routine Maintenance	19,509,897.00	19,155,848.40	354,048.60
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	710,000,000.00	710,000,000.00	0.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	1,143,378,079.00	1,111,353,014.95	32,025,064.05
	3130000	Acquisition of Land and Intangible Assets	150,000,000.00	150,000,000.00	0.00
		Grand Total	6,128,394,731.00	6,049,142,301.80	79,252,429.20

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

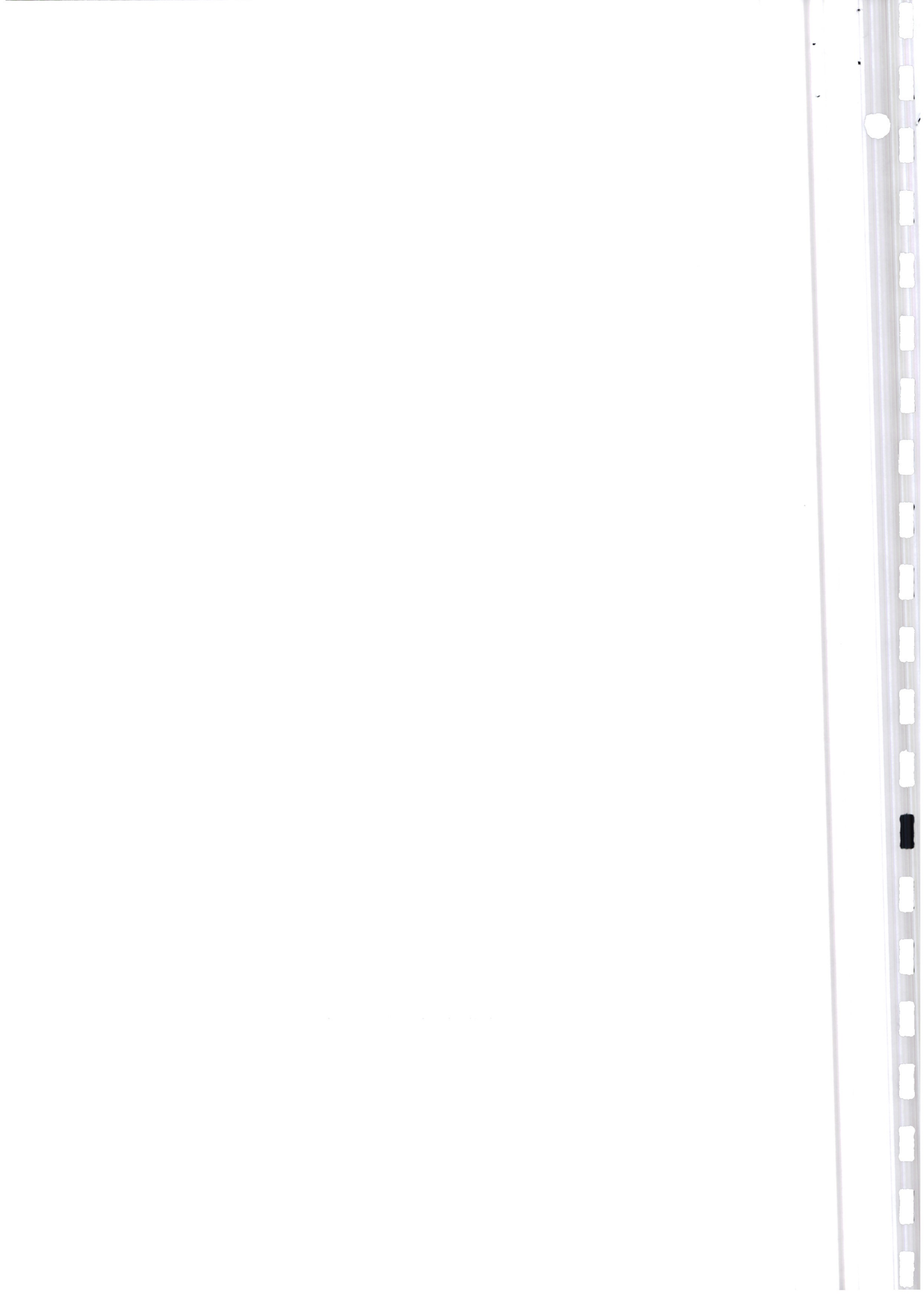


ANNEX 7(j):



Budget Execution by Heads and Programmes	
Entity:	1112-Ministry of Lands and Physical Planning
Period:	JUL-20 To JUN-21

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1111000100		Head Quarters administrative Services	0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000100			573,751,947.00	540,301,077.15	33,450,869.85
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0101000000	Land Policy and Planning	573,751,947.00	540,301,077.15	33,450,869.85
1112000200			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000300			6,576,052.00	5,051,601.00	1,524,451.00
	0101000000	Land Policy and Planning	6,576,052.00	5,051,601.00	1,524,451.00
1112000400			416,877,256.00	415,272,970.30	1,604,285.70
	0101000000	Land Policy and Planning	416,877,256.00	415,272,970.30	1,604,285.70
1112000500			595,965,275.00	609,613,916.95	(13,648,641.95)
	0101000000	Land Policy and Planning	595,965,275.00	609,613,916.95	(13,648,641.95)
1112000600			166,892,270.00	166,234,744.30	657,525.70
	0101000000	Land Policy and Planning	166,892,270.00	166,234,744.30	657,525.70
1112000700			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000800			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112000900			166,813,445.00	161,809,147.25	5,004,297.75
	0101000000	Land Policy and Planning	166,813,445.00	161,809,147.25	5,004,297.75
1112001000			795,637,532.00	793,232,592.35	2,404,939.65
	0101000000	Land Policy and Planning	795,637,532.00	793,232,592.35	2,404,939.65
1112001100			106,880,954.00	111,910,151.75	(5,029,197.75)
	0101000000	Land Policy and Planning	106,880,954.00	111,910,151.75	(5,029,197.75)
1112100100			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112100200			0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
1112100300		Processing and Registration of Title deeds	1,615,000,000.00	1,608,277,392.80	6,722,607.20
	0101000000	Land Policy and Planning	1,615,000,000.00	1,608,277,392.80	6,722,607.20
1112100400			136,000,000.00	127,697,367.45	8,302,632.55
	0101000000	Land Policy and Planning	136,000,000.00	127,697,367.45	8,302,632.55
1112100500			30,000,000.00	15,964,675.50	14,035,324.50
	0101000000	Land Policy and Planning	30,000,000.00	15,964,675.50	14,035,324.50
1112100600		Digitization of Land registries	1,020,000,000.00	1,003,272,001.90	16,727,998.10
	0101000000	Land Policy and Planning	1,020,000,000.00	1,003,272,001.90	16,727,998.10
1112100700			15,000,000.00	14,981,439.00	18,561.00
	0101000000	Land Policy and Planning	15,000,000.00	14,981,439.00	18,561.00
1112100800			45,000,000.00	44,499,885.00	500,115.00
	0101000000	Land Policy and Planning	45,000,000.00	44,499,885.00	500,115.00
1112100900			13,000,000.00	8,350,314.00	4,649,686.00
	0101000000	Land Policy and Planning	13,000,000.00	8,350,314.00	4,649,686.00
1112101000			90,000,000.00	89,834,406.30	165,593.70
	0101000000	Land Policy and Planning	90,000,000.00	89,834,406.30	165,593.70
1112101100			180,000,000.00	179,982,517.60	17,482.40
	0101000000	Land Policy and Planning	180,000,000.00	179,982,517.60	17,482.40
1112101200		National Land Value Index	54,000,000.00	54,000,000.00	0.00
	0101000000	Land Policy and Planning	54,000,000.00	54,000,000.00	0.00
1112101300		Geo Referencing of Land Parcels	81,000,000.00	79,635,101.20	1,364,898.80
	0101000000	Land Policy and Planning	81,000,000.00	79,635,101.20	1,364,898.80
1112101400		Development of Hydrographic Database	20,000,000.00	19,221,000.00	779,000.00
	0101000000	Land Policy and Planning	20,000,000.00	19,221,000.00	779,000.00
3119000100		Lands	0.00	0.00	0.00
	0101000000	Land Policy and Planning	0.00	0.00	0.00
Grand Total			6,128,394,731.00	6,049,142,301.80	79,252,429.20



ANNEX 7(k):



Budget Execution By Programmes and Sub-Programmes

Entity: 1112-Ministry of Lands and Physical Planning

Period: JUL-20 To JUN-21

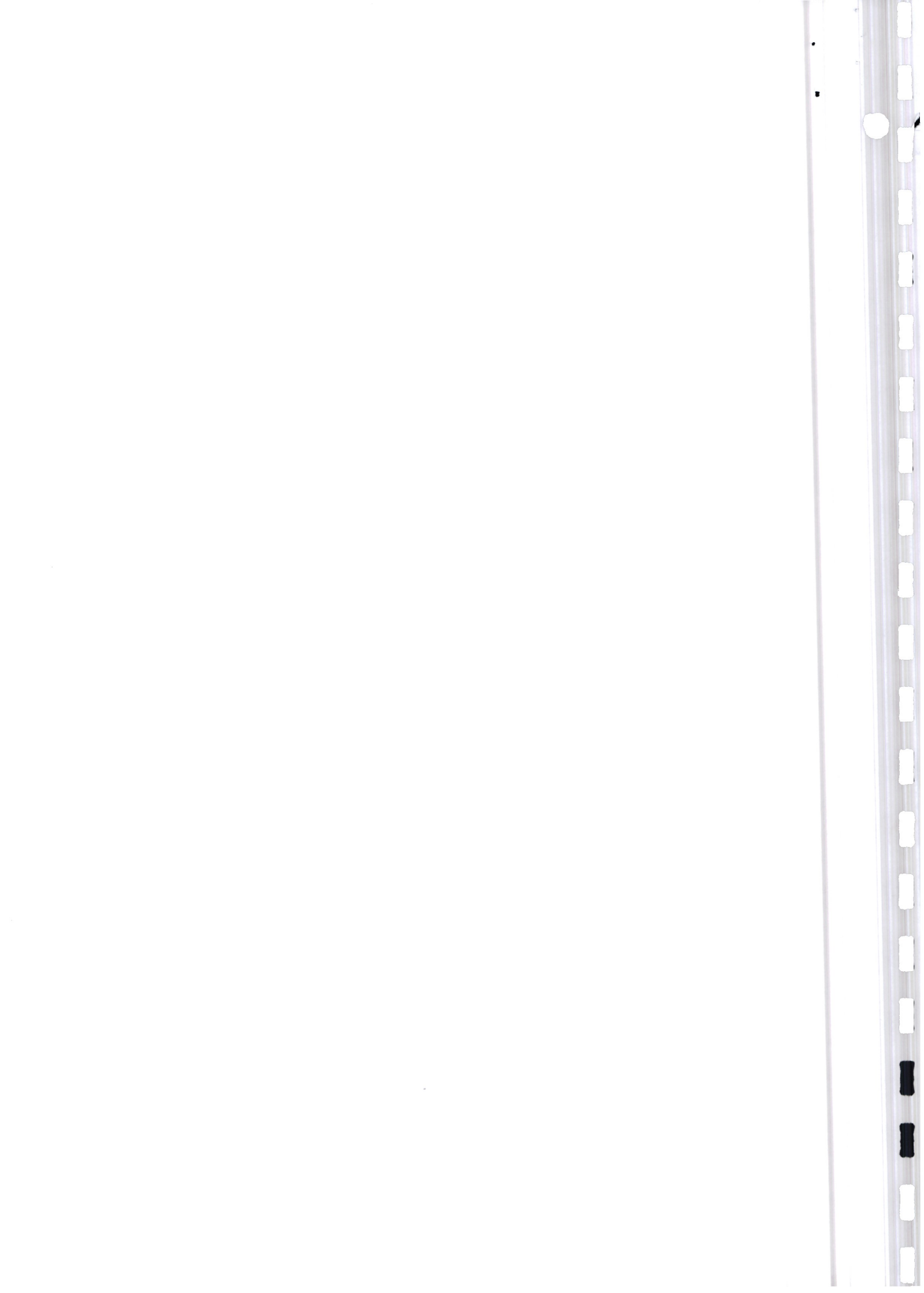
Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0101000000		Land Policy and Planning	6,128,394,731.00	6,049,142,301.80	79,252,429.20
	0101010000	Development Planning and Land Reforms	2,195,327,999.00	2,153,358,950.95	41,969,048.05
	0101020000	Land Information Management	2,142,518,486.00	2,106,076,788.95	36,441,697.05
	0101030000	Land Survey	936,857,545.00	942,807,520.45	(5,949,975.45)
	0101040000	Land Use	256,813,445.00	251,643,553.55	5,169,891.45
	0101050000	Land Settlement	596,877,256.00	595,255,487.90	1,621,768.10
		Grand Total	6,128,394,731.00	6,049,142,301.80	79,252,429.20

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

Prepared By: _____ Date: _____

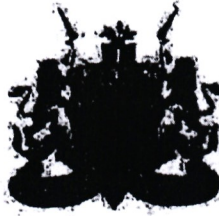
Reviewed By: _____ Date: _____

Approved By: _____ Date: _____



ANNEX 8(a):

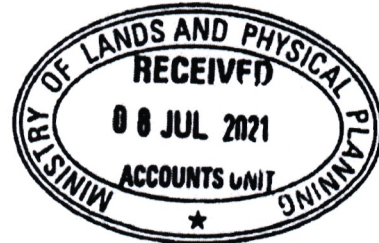
BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

July 7, 2021



CERTIFICATE OF BALANCES

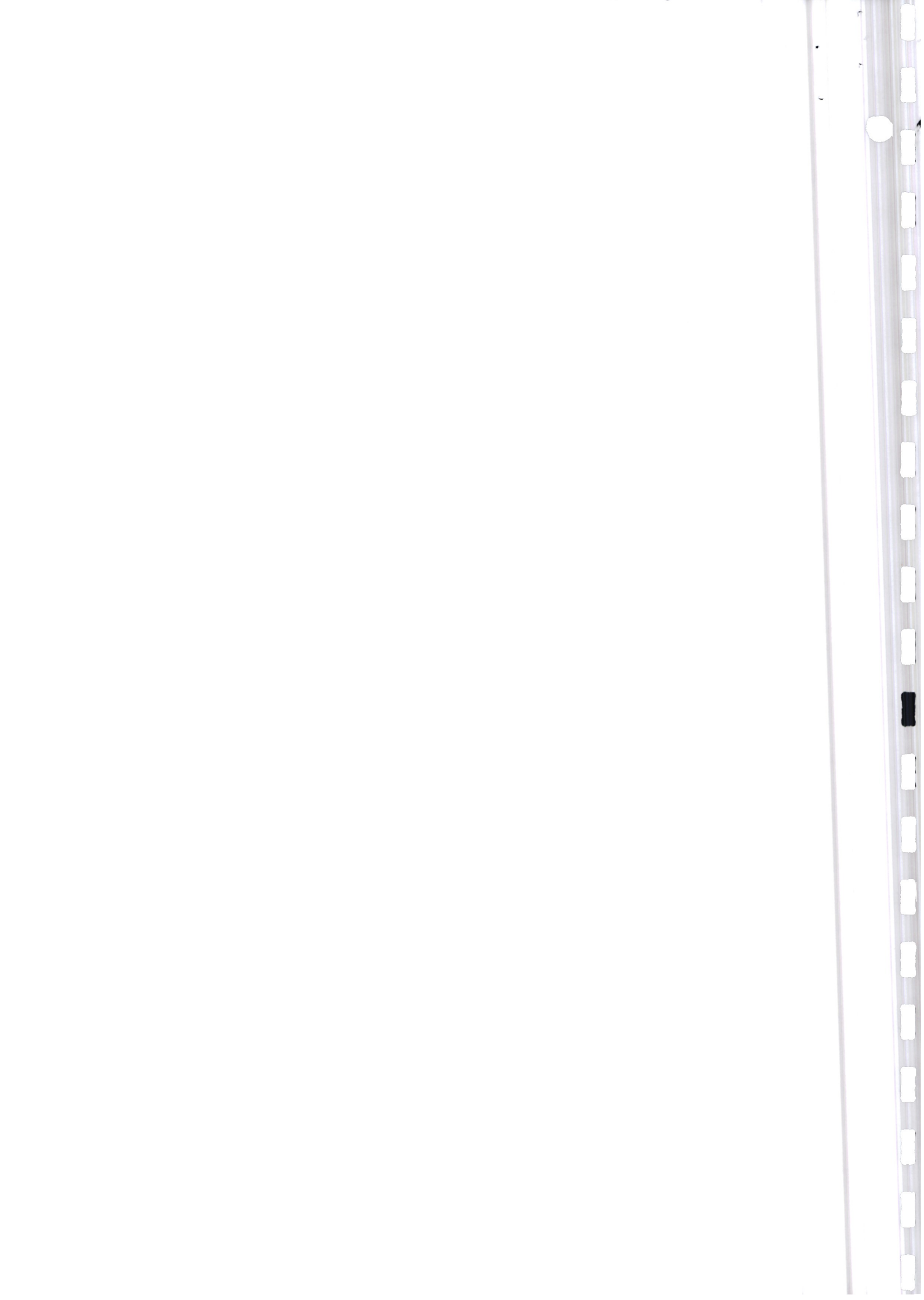
Customer: - 131176 MIN OF LANDS AND PHYSICAL PLANNING

Balance Date: 30-Jun-21

1000302798	REC-MIN OF LANDS AND PHYSICAL PLANN	KES	51,109,673.85
1000302817	DEV-MIN OF LANDS AND PHYSICAL PLANN	KES	90,031,225.40
1000302828	DEP-MIN OF LANDS AND PHYSICAL PLANN	KES	224,773,771.35
1000302844	CBK165-MIN OF LANDS AND PHYS PLAN	KES	0.00
1000323922	MIN OF LANDS PHYSICAL PLAN. REV COL	KES	0.00


Lawrence Rweria
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION


Joyce Nasleku
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION



ANNEX 8(b)(i):

REPUBLIC OF KENYA

Date 31

RECURRENT

Report of the Board of Survey on the Cash and Bank Balances at the... **MINISTRY OF LANDS AND PHYSICAL PLANNING HQs**..... as at the close of business 30/6/2021

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

Linda Kitavi - **CHAIRMAN**
Joel Iluvu - **SECRETARY**
Rosemary Opondo - **MEMBER**

assembled at the office of **CASH OFFICE** (time) at **11.00 am**, and the following cash produced :-

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

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

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

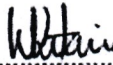

The Cash Book reflected the following balances as at the close of business on the... **30/6/2021**.

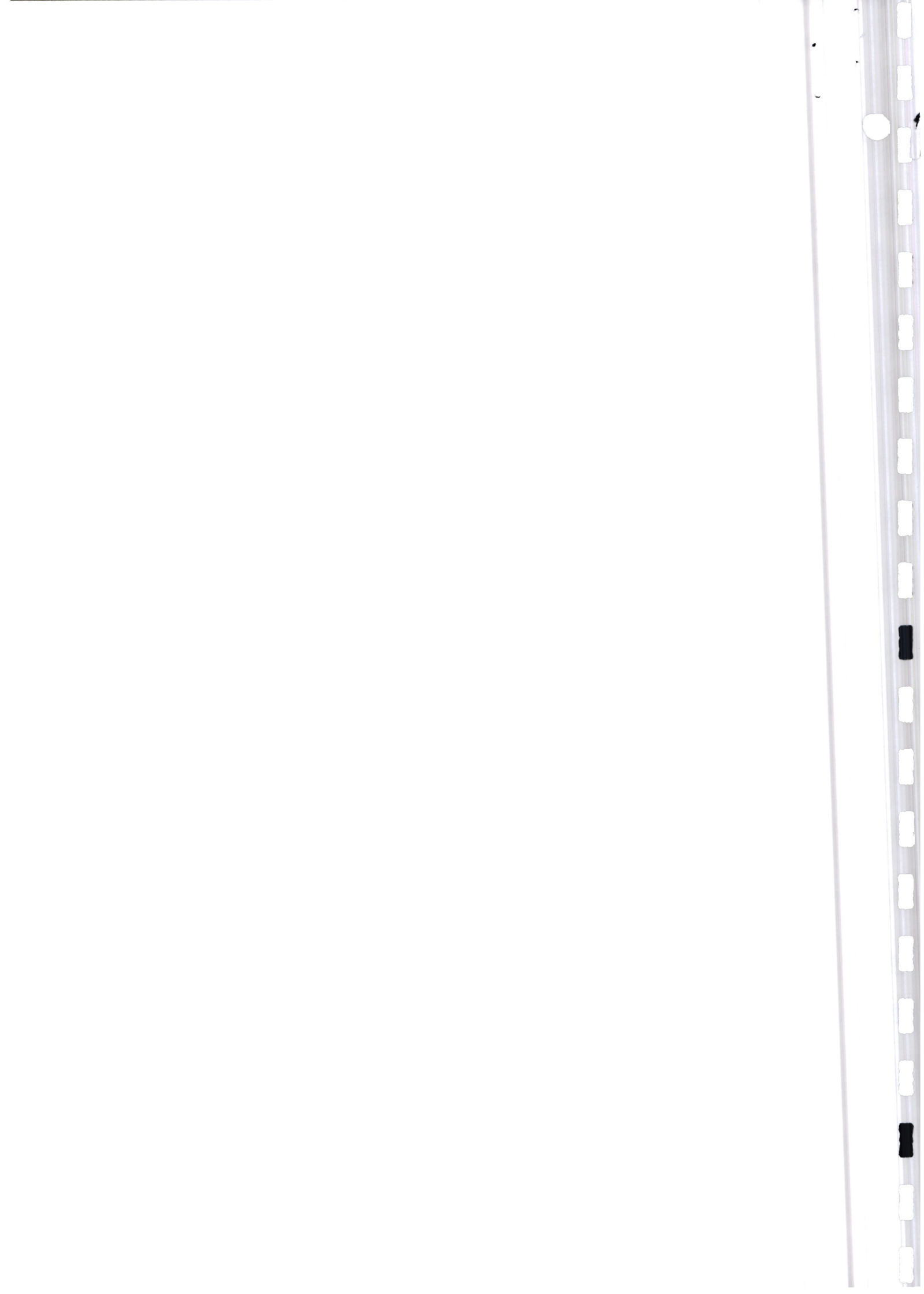
Cash on hand	..	..	..	..	..	Sh. Nil
Bank Balance	..	One hundred six thousand three	hundred sixty two, cents five only			Sh. 106,362.05
						<u>106,362.05</u>

The Bank Certificate of Balance showed a sum of Sh. **Fifty one million, one hundred and nine thousand, six hundred seventy three...Cts Eighty five** (Sh. **51,109,673**..... Cts. **85**.....) standing to the credit of the account on.

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

DATE 01/07/2021 SECRETARY 


.....
Chairman.
MEMBER 



ANNEX 8(b)(ii):

3F.O. 51

REPUBLIC OF KENYA

Date 30/6/2021

DEVELOPMENT

Report of the Board of Survey on the Cash and Bank Balances at the MINISTRY OF LANDS AND PHYSICAL PLANNING HQ as at the close of business 30/6/2021.

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

LINDA KITAYI CHAIRMAN
JOEL ILUYE SECRETARY
ROSEMARY OPONDO MEMBER

assembled at the office of CASH OFFICE (time) at 11.00 am, and the following cash was produced :-

Notes	...	...	...	...	...	Sh. ... Nil
Silver	..	..	..	..	..	Sh. ... Nil
Copper	..	..	..	..	..	Sh. ... Nil,
Cheques (as per details on reverse)	...	..	..	..	..	Sh. ... Nil.
						Sh. Nil

It was observed that cheques amounting to Sh. Nil cts. Nil

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2021.


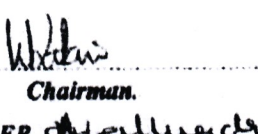
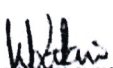
Cash on hand	..	..	..	..	..	Sh. Nil
Bank Balance	..	Forty eight million, nine hundred seventy thousand,				
	..	one hundred eighty seven cents eighty only			Sh.	48,970,187.80
						48,970,187.80

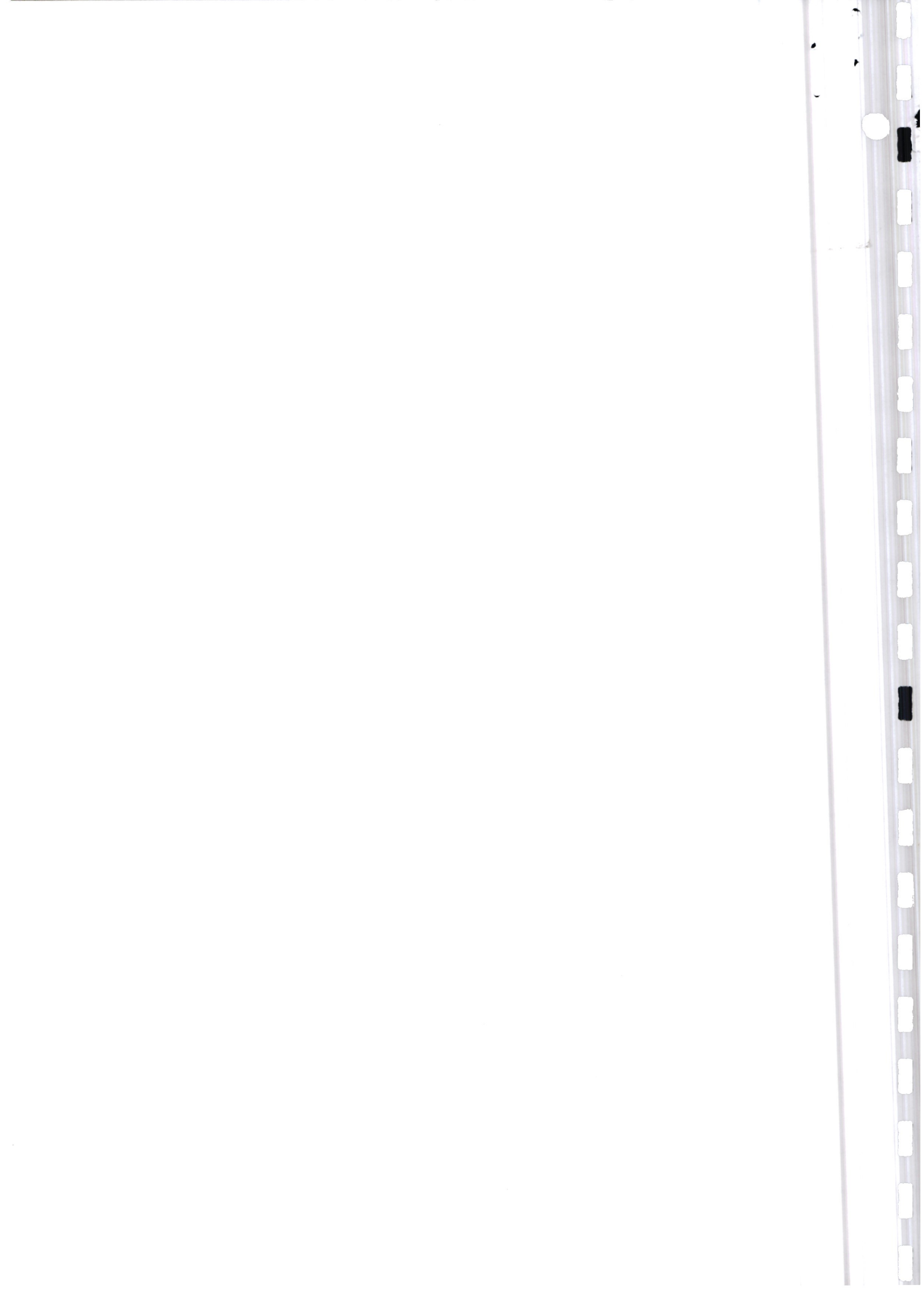
The Bank Certificate of Balance showed a sum of Sh. Ninety million,

Thirty one thousands two hundred twenty five...Ctsforty only

(Sh. 90,031,225 Cts. 40.) standing to the credit of the account on 30/6/2021.

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

DATE 01/07/2021 SECRETARY  MEMBER 
Chairman 



ANNEX 8(b)(iii):

3F.O. 51

REPUBLIC OF KENYA

Date 30/6/2021

DEPOSIT

Report of the Board of Survey on the Cash and Bank Balances at the **MINISTRY OF LANDS AND PHYSICAL PLANNING HQs** as at the close of business **30/6/2021**.

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

LINDA KITAVI - **CHAIRMAN**
JOEL ILUVE - **SECRETARY**
ROSEMARY OPONDO - **MEMBER**

assembled at the office of **CASH OFFICE** (time) at **11.00 am**, and the following cash was produced :-

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

It was observed that cheques amounting to Sh. Nil cts. Nil

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

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


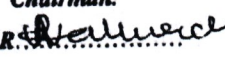
The Cash Book reflected the following balances as at the close of business on the **30/6/2021**.....

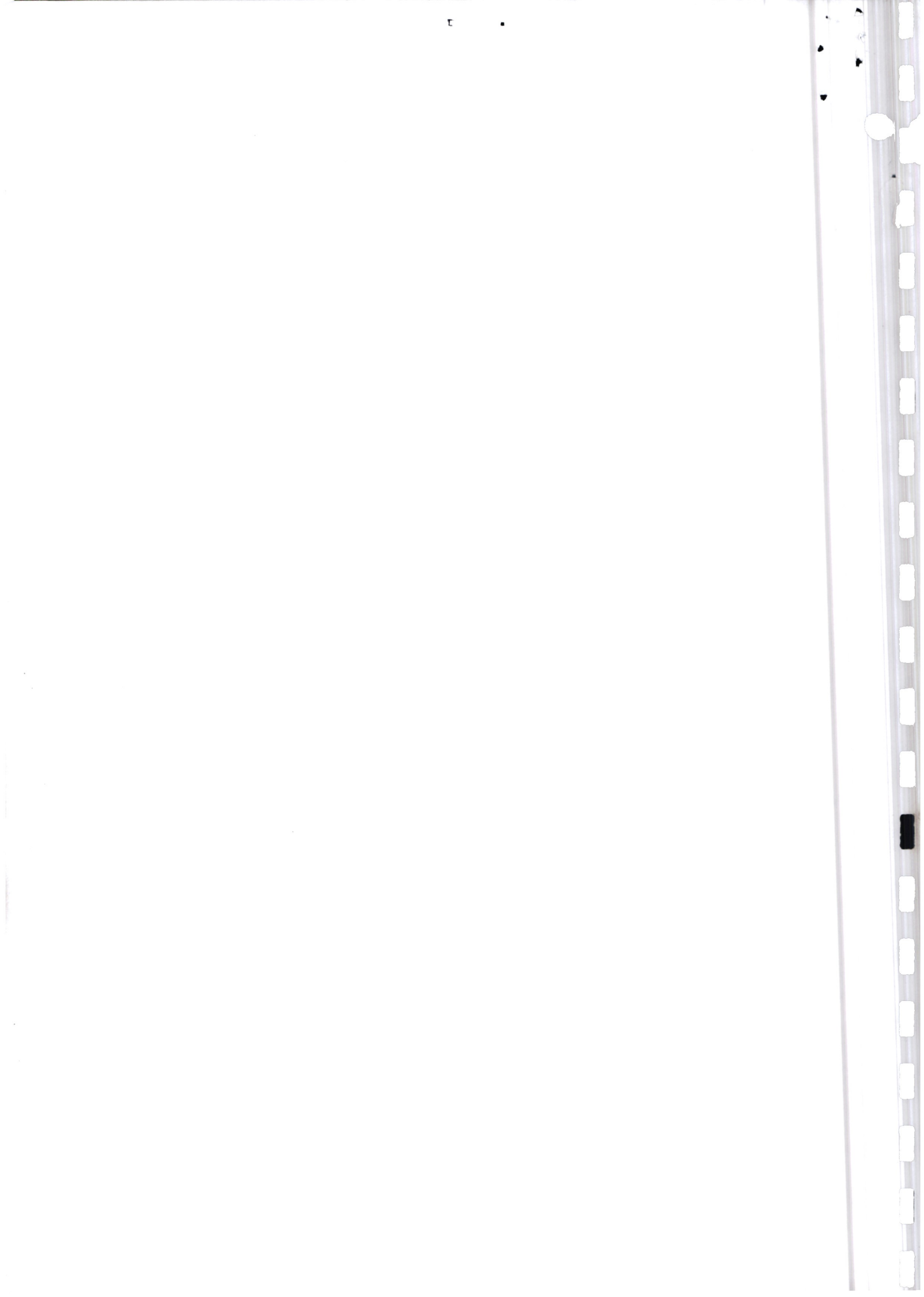
Cash on hand	..	NIL	..	..	..	Sh. Nil
Bank Balance	..	Two hundred thirty two million seven hundred				
		Ninety thousand three hundred and eighty two, cents forty only.				Sh. 232,790,382.40
						<u>232,790,382.40</u>

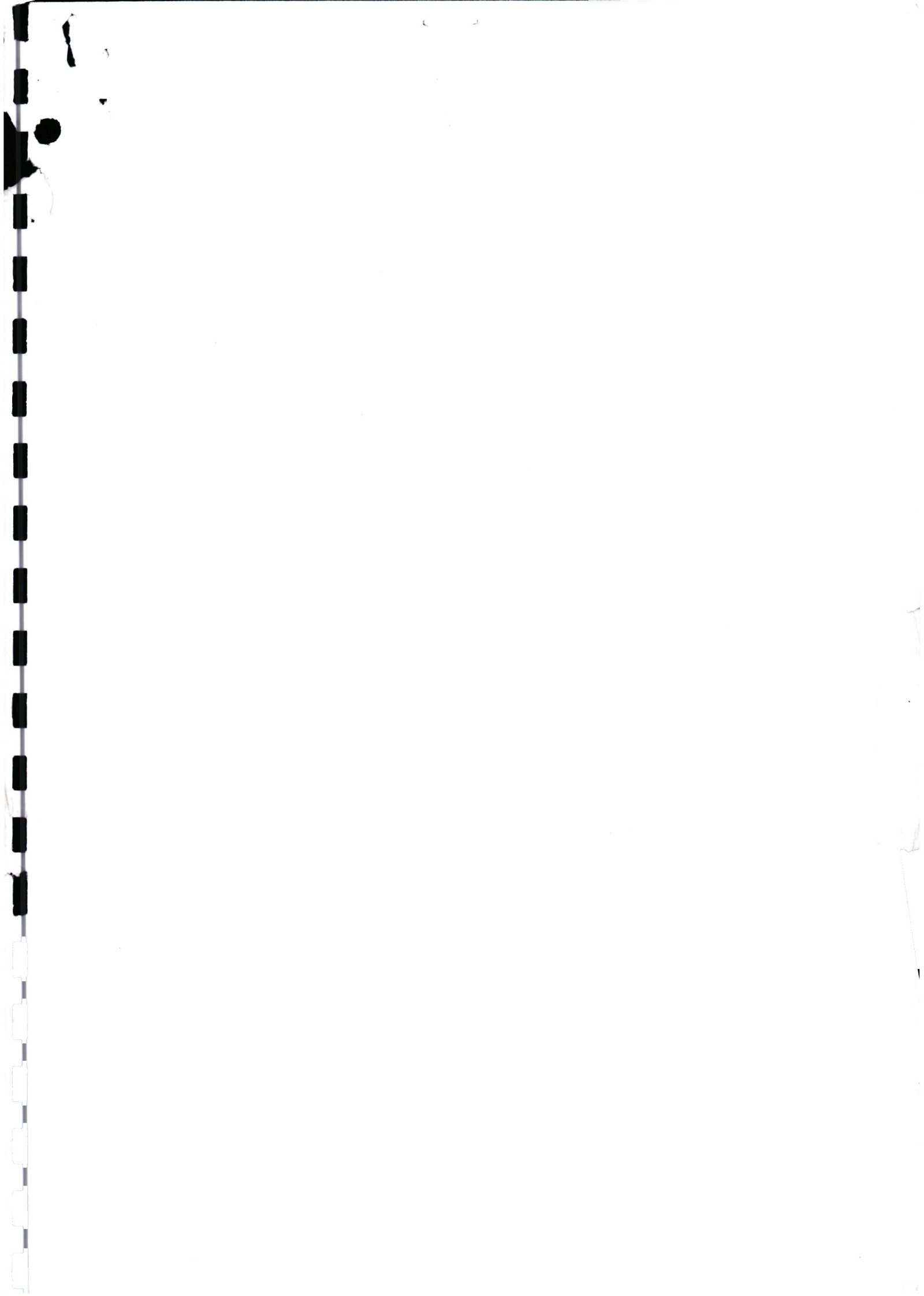
The Bank Certificate of Balance showed a sum of Sh. **Two hundred twenty four million seven hundred seventy three thousand seven hundred seventy one...Cts thirty five** (Sh. **224,773,771** Cts. **35**), standing to the credit of the account on.

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

DATE 01/07/2021 SECRETARY 


Chairman.
MEMBER 






Ardhisasa



 Ardhi House, 12th Floor
O □ Ngong Rd

 0204803000/4000 |
0202718050

 <https://lands.go.ke>
info@ardhi.go.ke

