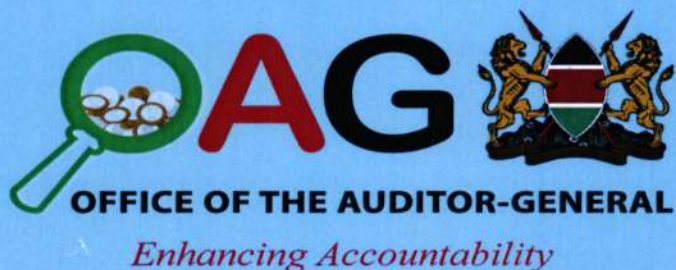
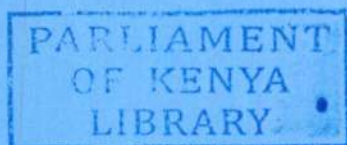


REPUBLIC OF KENYA



REPORT

PAPERS LAID	
DATE	11/10/2022
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COMMITTEE	
CLERK AT THE TABLE	Manga.



OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF GARISSA

**FOR THE YEAR ENDED
30 JUNE, 2022**



COUNTY EXECUTIVE OF GARISSA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

COUNTY EXECUTIVE OF GARISSA
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For the year ended June 30, 2022.

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

b) Key Management

The County Executive of Garissa day-to-day management is under the following key organs:

Designation	Name
Governor	H.E Nathif Jama Adam
Deputy Governor	H.E Abdi Dagane Muhumed
County Secretary	Abdi Sheikh Muhumed
C.E.C Finance And Economic Planning	Issa Dubow Oyow
C.E.C Environment, Energy And Natural Resources	Habon Aden Maalim
C.E.C Roads ,Transport And Public Works	Issa Yarrow Kahin
C.E.C Gender, Social Services And Sports	Zeinab Abdi Digale
C.E.C Education And Labour	Ahmednakhir Omar Sheikh
C.E.C Agriculture, Livestock And Cooperatives	Mohamed Abdi Shale
C.E.C Health And Sanitation Services	CPA Roble Said Nuno
C.E.C Water And Irrigation Services	Abdi Omar Farah
C.E.C Lands, Housing And Urban Devt	Habiba Nasib Jelle
C.E.C Trade, Enterprise Devt And Tourism	Adow Kalil Jubat

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer-Finance	Adan Harun Abdi
2.	Head Of Budget	Abdirahman Noor Hassan
3.	Head Of Treasury(Accounts)	Mohamud Dubow Korane
4.	Chief Finance Officer	Mohamed Dubat Gamadid
5.	Director Of Finance	Abdi Sambur
6.	Chief Officer- Special Programs	Mohamed Abdullahi Muhumed
7.	Chief Officer- Youth And Sports	Abdishukri Haji Abdi
8.	Chief Officer-Trade, Tourism And Enterprise Devt	Mahat Salah Sheikh
9.	Chief Officer- Revenue	Sirat Aden Ali
10.	Chief Officer -Urban Planning	Abdullahi Burow Abdi
11.	Chief Officer- Livestock Devt	Isnino Rage Ali
12.	Chief Officer- Agriculture And Cooperatives	Ibrahim Malow Nur

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No.	Designation	Name
13.	Chief Officer – Culture, Women Affairs And Social Services	Mulki Salat Onle
14.	Chief Officer - Lands	Abdirahman Hassan Issack
15.	Chief Officer - Environment And Energy	Aden Mohamed Dahiye
16.	Chief Officer – Health And Sanitation	Hassan Anshur Kassim
17.	Chief Officer – Water	Ahmed Abdi Noor
18.	Chief Officer- Education , Ecd And Vocational Training	Mohamed Gure Farah
19.	Chief Officer- Irrigation	Abdullahi Ibrahim Osman
20.	Chief Officer-Economic Planning And Statistics	Mohamed Abdullahi Abdi
21.	Chief Officer-Natural Resource	Ahmed Muktar Shidiye
22.	Chief Officer-Roads And Transport	Abdi Dekow Osman
23.	Chief Officer- County Affairs	Timira Bishar Ahmed
24.	Chief Officer- Partnership And Donor Coordination	Abdille Issack Hassan
25.	Chief Officer-Public Service And Labour Relations	Nimo Mohamed Abdi Ogle
26.	Chief Officer- Intergovernmental Relations And Public Participation	Feisal Mohamed Yussuf
27.	Chief Officer- Housing And Public Works	Hussein Abdi Farah

d) Fiduciary Oversight Arrangements

The County Assembly Accounts and Investment Committee has the responsibility of examining the county government accounts particularly those reporting on appropriation granted by the County Assembly to meet public expenditure. The Committee also follows up on the audit report from the Office of The Auditor General.

The County has Audit Committees and Head of Internal Audit who reports on:

1. Adequacy and effectiveness of CGE's internal control system
2. Adequacy and effectiveness of the entity's risk management
3. Likely causes of any weaknesses observed, implications and agreed remedies

The Controller of Budget also monitors and controls on the budget limits

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e) Entity Headquarters

Telephone: (254) 0462102604
E-mail: garissacounty@gmail.com
Website: www.garissa.go.ke

f) Entity Contacts

Telephone: (254) 0462102604
E-mail: garissacounty@gmail.com
Website: www.garissa.go.ke

g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Garissa Branch
P.O. Box 143
Garissa, Kenya
3. Equity Bank
Garissa Branch
P.O. Box 700
Garissa, Kenya
4. First Community Bank
Garissa Branch
Garissa
5. Gulf African Bank
Garissa Branch
Garissa

h) Independent Auditors

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

i) Principal Legal Adviser

COUNTY EXECUTIVE OF GARISSA
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The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE COUNTY EXECUTIVE COMMITTEE MEMBER - FINANCE

In our pursuit to improve on transparency and accountability in Public Financial Management, I present the financial statements for the financial year 2021/2022 of the County Executive of Garissa. The County Executive of Garissa has and will continue to manage its finances in accordance with the principles of fiscal responsibilities as spelt out in the Public Finance Management Act, 2012.

The report compares actual performance against budgeted revenues and expenditure and also provides the recommendation to the County Executive for improvement of budget execution. The County Executive of Garissa has developed strategic partnership with the public by involving them in development of the County Integrated Development Plan (CIDP) which highlights the programmes and projects to be implemented in successive county budgets. In this regard the County Executive of Garissa has been able and continues to put more emphasis into development activities which are responsive to the citizens' needs.

FINANCING OF THE COUNTY GOVERNMENTS

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation (CRA) and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for County Government of Garissa included business permits, land rates, advertising fees, livestock cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

Automation of revenue collection system at Garissa County Referral Hospital. The County has also procured a land management system which will boost collection of land and buildings related taxes.

FINANCIAL PERFORMANCE

Revenue

In FY 2021/2022 the County approved supplementary budget amounted to **Kshs 10,440,738,131** Comprising of **Kshs 7,096,947,177** and **Kshs. 3,343,790,954** for Recurrent and Development expenditure respectively.

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To Finance the budget, the county expected to receive **Kshs 7,927,212,254** as equitable share of revenue raised nationally, **Kshs 153,297,872** as Conditional Grants from National Government Revenue, **Kshs 1,087,727,785** as Conditional Allocations from loans & grants from Development partners, **Kshs 150,000,000** as Own Source Revenue and **Kshs 1,112,268,970** being cash balances from previous FY (2020/21).

REVENUE CLASSIFICATION	REVENUE BUDGET	ACTUAL	REALISATION %
EQUITABLE SHARE	7,927,212,254	7,293,035,276	92%
PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS	1,251,256,907	384,317,973	31%
OWN SOURCE REVENUE	150,000,000	71,397,500	48%
BALANCE BROUGHT FORWARD	1,112,268,970	1,112,268,970	100%
TOTAL	10,440,738,131	8,861,019,719	85%

Table 1 Summary of County Fiscal Performance

Source: Garissa County Treasury

Budget Performance

The total expenditure for the year amounted to **Kshs 8,833,460,349** against the budget of **Kshs 10,440,738,131** translating to utilisation level of **84%**. **Kshs 6,674,783,469** was spent on recurrent expenditure against the budget of **Kshs 7,096,947,177** translating to utilisation level of **94%** while **Kshs 2,158,676,880** was spent on development expenditure against the budget of **Kshs 3,433,790,954** translating to utilisation level of **65%**.

Flagship Projects

The County Government of Garissa implemented a number of development projects in the financial year 2020/2021. The following is an outlay of the flagship project prioritized by the county.

Flagship	Strategic Objectives	Achievements
Universal Health Care	Improved health care to the Residents of Garissa County	Construction of Garissa County Cancer Centre at the Referral Hospital for treatment of cancer patients. Recruitment of 200 Health care workers for different cadres. Provision of Enhanced Medical Cover for the staff of

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		the County through National Health Insurance Fund (NHIF).
Urban Development	To Provide high standard of social services and provision of civic amenities in a cost effective manner to the inhabitants of Garissa County.	Re-carpeting and Upgrading of Garissa CBD Roads. Construction and Upgrading Of Waberi Access Roads to Bitumen Standards. Construction and Upgrading Of Galbet Access Roads to Bitumen Standards. Construction of Qoraxey Modern Market in Garissa Township. Construction of Storm water Drainage and Pedestrian walkways within Garissa Township.
Improving productivity and output in the agricultural sector	Promote food security	101 groups in 6 wards supported with Farm inputs under Cattle and Camel milk, Tomato and Meat goat Value chains by KCSAP 4 producer organizations support to recruit and sensitize over 10,000 farmers in Tomato, cattle, camel and Meat goat value chains by KCSAP 2 Water pans under Water for livestock benefitting Over 126,56 pastoralists by KCSAP Over 1500 beekeepers benefited from Langstroth hives, 20 bee keeping suits and harvesting gears by KCSAP Over 100 Hectors of pasture range area reseeded with Cenchrus and Eragrostis grass seeds by KCSAP Over 6540 Farmers and pastoralists trained on livestock and crop modern technologies, innovations and management practices by KCSAP

Value for Money

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As at the closure of the financial year 2021/2022, the county was also able to enrol its staff to enhanced medical cover under the NHIF scheme allowing the staffs and their families to receive free health care. This is beside the construction of Cancer Centre, re-carpeting as well as upgrading of various roads to bitumen standards, Construction of Modern Markets and Storm water drainage, constructing and equipping dispensaries, ECD centres, ICT centres, among other project that have enhance service delivery with positive impact to the citizens of Garissa County. These projects have enhanced value for money by bringing services closer to the citizens.

Since the inception of County, Garissa County Government has managed to implement various developmental projects across the county. The following is an outlay of major projects in FY 2021-2022 and their output and resultant impacts.

Sector	Outputs	Outcome
Agriculture, Livestock	25 groups supplied with, Tomato seeds, shed nets, wheel barrows, agrochemicals and fertilizers by KCSAP 50 groups were supplied with milk cans, solar powered freezers, Motorcycles for ferrying milk, chaff cutters, milk sale shades and milk parlous. 86 groups benefitted from over 500 meat breeding goats, improved breeding chickens, Modern beekeeping equipment and 200 kgs fodder production seeds 2 Water pans in Dujis and Dertu (55,000m³) to support water for livestock Over 1 million animals vaccinated under the county strategic vaccination by KCSAP	Increased Agriculture Productivity
Water	Drilling and equipping of a borehole in Daley- Extension of pipeline to bulla Rahma in Balambala town Rehabilitation of Dujis borehole- Drilling and equipping of borehole at Shebtaad, Libahlow and Harajabs-WSTF Solarisation of Lago, Abdi lugay, Shantaabaq, Abdisamad and Bulla Hud boreholes- Extension of pipeline to Alijarere in Masalani-	Improved access to water.

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	Capacity building of staff.	
Health	Acquisition and distribution of COVID 19 prevention and control items including PPEs, Masks, Hand washing facilities and Sanitizers. Construction and Renovation of Garissa County Covid-19 Isolation Centre and Equipping with Necessary equipment's needed for the treatments of Covid-19 Patients. Procurement of Assorted pharmaceuticals and Non Pharmaceuticals for various Sub county Hospitals. Renovation of 21 health centres and 20 Dispensaries. Recruitment of 200 Health care workers for different cadres. Procurement of One hardtop 4x4 HILUX vehicle at County level for Management and Coordination of Health Services in the County. Construction of staff quarters and renovation of existing ones in the 7 sub county hospitals. Construction of Garissa County Cancer Centre at the Referral Hospital for treatment of cancer patients.	Improved Healthcare Services.

ISSA DUBOW OYOW

COUNTY EXECUTIVE COMMITTEE MEMBER - FINANCE

COUNTY GOVERNMENT OF GARISSA

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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (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 County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Agriculture

Strategic Priorities	Achievements
Strengthening institutional capacity	Developed Enterprise Development Plans. Developed community action plans. Development of SIVCAP. Development of Climate smart Agricultural Investment plan CSAIP.
Improving productivity and output in the agricultural sector	1500 acres under tomato production producing 1.4 million kgs of tomato for sale. 100 hectares of fodder produced under range. 700,600 litres of camel valued at 60 million value added milk sold. Over 1 million animals vaccinated under the county strategic vaccination by KCSAP.
Creating enabling environment for agricultural development	Capacity building of 43 extension staff in 4 sub counties by KCSAP and KALRO. Logistical support for 68 livestock and agriculture staff in terms of transport and lunch allowanced for six months – KCSAP. Provided training for 24 lead farmers in six wards on modern

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Strategic Priorities	Achievements
	agricultural practices by KCSAP and KALRO.
Mainstreaming climate change and other cross cutting issues in agriculture and rural development.	26 Vulnerable and marginalised groups supported under Diversification of livestock enterprises; beekeeping, poultry, grocery kiosks and local butcheries. By KCSAP.

Lands, Housing and Urban Developments.

Strategic Priorities	Achievements
To Promote and Regulate the provision of refuse collection and solid waste management services.	Repair and Maintenance of Six Waste collection trucks to ensure proper garbage collection. Hire of extra Waste Collection trucks to supplement the existing ones.
Construction and Maintenance of Urban Roads and associated infrastructure.	Re-carpeting and Upgrading of Garissa CBD Roads. Construction and Upgrading Of Waberi Access Roads to Bitumen Standards. Construction and Upgrading Of Galbet Access Roads to Bitumen Standards. Construction of Qoraxey Market in Garissa Township
Construction and maintenance of walkways and other non-motorized transport infrastructure.	Construction of Storm water Drainage and Pedestrian walkways within Garissa Township.

Education

Strategic Priorities	Achievements
To provide quality and effective systems for ECD.	Construction of new ECD Centre and Renovation of existing ECD centres. Provisional of learning and teaching materials.
To provide quality and effective systems for Vocational Training.	Provision of learning and teaching materials. Employment of teachers.

Health

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Strategic Priorities	Achievements
To Promote Disease Surveillance and Control.	Acquisition and distribution of COVID-19 prevention and control items including PPEs, Masks, Hand washing facilities and Sanitizers. Conduct active case search using ODK for AFP surveillance at all health facilities on a monthly basis. Capacity building of 100 workers on new guidelines and HIV 90-90-90 strategy Carryout local radio awareness spots in each quarter. For TB Control Interventions we have carried out monthly active case finding in 30 high volume facilities.
Increased Environmental Health, Water and Sanitation Interventions.	Procurement and distribution of 33 set of waste segregation Bins. Quarterly purchase of chemicals and treatment of water. Carry out water sample testing.
Promote Curative and Rehabilitative Health Services.	Renovation of 21 health centres and 20 Dispensaries. Quarterly Purchase of Pharm and Non Pharm for 72 health facilities. Purchase and distribution of lab reagents to 74 health facilities.
Increased Preventive and Promotive Health care Services.	Provide 7000 MAMA Kits. Conduct 160 integrated outreaches in the county. Train 25 HCWs (Nurses, Clinical officers, Nutritionist) on MIYCN

Water

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Strategic Priorities	Achievements
Development of surface water storage and groundwater source for multi-purpose water uses	Drilling and equipping of borehole at Daley, Shebtaad, Libahlow and Harajabs. Solarisation of boreholes at Abdisamad, Lago, Shantaabaq, Abdiluey and Bulla hud.
Expansion of water supply services	Extension of pipeline at Bulla rahma in Balambala and Alijarere in Masalani.
Rehabilitation, maintenance and operation of water supplies	Rehabilitation of 16 boreholes across the county.
strengthening institutional capacity and accountability	Capacity building of technical staff on solarisation at Strathmore university Capacity building of managerial staff on water governance and leadership at JKUAT university

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Introduction

The main intention of a Corporate Social Responsibility or Sustainability Reporting is to improve the transparency of the Organizations' activities. The goal is twofold:

On one hand, Corporate Social Responsibility Reports aim to enable the organization to measure the impact of their activities on the environment, on society and on the economy. In this way, the organization can get accurate and insightful data which will help them improve their processes and have a more positive impact in society and in the world.

On the other hand, a Corporate Social Responsibility or Sustainability Reporting also allows the organization to externally communicate with their goals regarding sustainability development and Corporate Social Responsibility. This allows stakeholders such as Employees, Investors, and Donors among other interested parties, to get to know better what are the short, medium and long-term goals of the organization and make more informed decisions.

County Government of Garissa exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

1. Sustainability Strategy and Profile

A Sustainability or Corporate Responsibility Strategy is a prioritised set of actions. It provides an agreed framework to focus investment and external stakeholders, some of these are:

- Routine maintenance of access roads in different part of the county which eases movement of people, good etc. Hence increase economy of the region.
- All the county staffs benefited from the Comprehensive Health Care cover which helps the staff's access medical services for free.

2. Environmental Performance

The environmental performance consideration include the use of renewable resources, improved energy and water efficiency, increase reuse and recycling, and reduction of hazardous waste and toxic pollutants:

- Improve water safety through providing enough aluminium sulphate which was procured for treatment of wells and other water reservoirs.
- Increase efficiency in waste management services through Maintaining garbage transportation vehicles and trailers for waste disposal.

3. Employee Welfare

The main objectives of employee welfare are to improve the life of the staff members, to bring about holistic development of the workers personality and so on. It enables workers to perform their work in a healthy and favourable environment, it entails everything from services, facilities and benefits that are provided or done by an employer for the advantage of comfort of an employee. It is undertaken in order to motivate employees and raise the productivity levels. The employees of the county government are well paid, trained and enjoy benefits related to career progression and Medical cover.

4. Market Place Practices

Successfully launching and operating market places cannot be achieved without planning, strong strategy vision and commitment, as a county we have considered the following:

- Bring on board enough vendors through prequalification of suppliers of all traders and also considered special groups like youth, women and person with disability.
- Track and target right performed vendor, reliable vendors are a coveted resource, as county we make sure we engage vendor whose performance are good by analysing previous works.
- Building trusts and transparency through E-procurement. The County does procurement process through the IFMIS system hence encouraging transparency in the procurement process.

5. Community Engagements

It's the process of working collaboratively with and through groups of people affiliated by geographic proximity, special interest or similar situation to address issues affecting the well-being of those people. The County Government of Garissa engage community through public participation whereby engage one on one, Civil Education and customer relation.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. 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 County Government; (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 County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

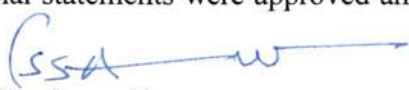
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive's which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive'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 CEC member for finance confirms that the County Executive'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.

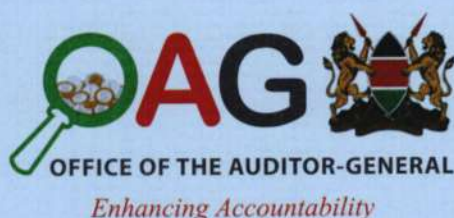
Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 16/12/2022 2022.


County Executive Committee Member – Finance

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF GARISSA FOR THE YEAR ENDED 30 JUNE, 2022

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 the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the Fund 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 Fund.

An unmodified opinion does not necessarily mean that the Fund has complied with all relevant laws and regulations and that its internal controls, 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 County Executive of Garissa set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at

30 June, 2022, and the statement of receipts and payments, statement of cash flows, and summary statement of appropriation: recurrent and development combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of 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 the County Executive of Garissa as at 30 June, 2022, 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

1.0 Cash and Cash Equivalents

The statement of financial position reflects cash and cash equivalents balance of Kshs.27,599,370 and as disclosed under Note 12 to the financial statements. Review of related records revealed the following anomalies;

- i. The balance includes six (6) bank accounts with nil balances which were not supported with bank statements, certificate of balances, cash books and bank reconciliation statements.
- ii. The Garissa County Revenue Collection account with a balance of Kshs.3,851,377 and eight other bank accounts held at Kenya Commercial Bank (KCB) were not included in the bank balances under Note 12 to the financial statements.
- iii. The bank reconciliation for Kenya Devolution Support Project (KDSP) account revealed unpresented cheques amounting to Kshs.10,691,980 whose details of payees and date of clearance were not provided.

In the circumstances, the completeness and accuracy of the bank balances of Kshs.27,599,370 could not be confirmed.

2.0 Variance Between Financial Statement and Payrolls

The statement of receipts and payments reflects compensation of employees' balance of Kshs.4,895,318,924. However, the Integrated Personnel Payroll Database and manual payrolls reflected amounts totalling Kshs.4,950,334,162, resulting in unexplained variance of Kshs.55,015,238.

In the circumstances, the accuracy and completeness of compensation of employees cost of Kshs.4,895,318,924 could not be confirmed.

3.0 Unsupported Payment of Pending Bills

The County Management made payments amounting to Kshs.807,557,659 in respect of pending bills from previous years. However, project files relating to payments amounting to Kshs.64,400,305 were not provided for audit. In addition, a sample of payment vouchers examined revealed that payments totalling Kshs.16,933,182 were not supported with local purchase orders/ local service orders that had been committed in the previous year. Further, payments amounting to Kshs.207,551,845 could not be traced in the previous year's records.

In the circumstances, the accuracy, disclosure and completeness of the pending bills paid during the year amounting to Kshs.288,885,332 during the year could not be confirmed.

4.0 Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.718,179,797 as disclosed in Note 6 to the financial statements, Review of records revealed the following anomalies;

4.1 Unsupported Routine Maintenance - Motor Vehicles and Other Equipment

Included in the expenditure is an amount of Kshs.26,356,138 incurred on routine maintenance of motor vehicle and other equipment. However, payments amounting to Kshs.9,681,364 were not supported with requisitions from user departments, local service order for the services rendered and the repairs done were not recorded in the respective vehicle log books, the certificate of inspection from mechanical engineer before and after the repairs and the motor vehicle work tickets.

In the circumstances, the occurrence, accuracy and completeness of the expenditure of Kshs.9,681,364 incurred on maintenance of motor vehicles could not be confirmed.

4.2 Unsupported Routine Maintenance - Other Assets

Disclosed in Note 6 to the financial statements is an amount of Kshs.2,020,000 incurred on routine maintenance-other assets. However, the payment vouchers and other supporting documents for the expenditure were not provided for audit examination.

In the circumstances, the occurrence, accuracy and completeness of the expenditure of Kshs.2,020,000 on routine maintenance – other assets could not be confirmed.

4.3 Unsupported Rental of Produced Assets

Included in the use of goods and services amount is rental of produced assets of expenditure of Kshs.50,220,578 out of which payments amounting to Kshs.15,200,000 were not supported with invoices, contract of engagement and request from the user department. Further, payments of Kshs.3,700,000 and Kshs.4,500,000 were made towards office rent. However, the details of the rented office were not provided for audit review and the payments were not supported with lease agreements.

In the circumstances, the validity and completeness of expenditure of Kshs.23,400,000 on rental of produced assets could not be confirmed.

4.4 Unsupported Training Expenses

Included in the use of goods and services balance of Kshs.718,179,797 is an amount of Kshs.1,560,116 incurred on training. However, payment vouchers and other supporting documents for the expenditure were not provided for audit review.

In the circumstances, the completeness and accuracy of training expenses amounting to Kshs.1,560,116 could not be confirmed.

4.5 Unsupported Pharmaceutical Drugs, Non-Pharmaceuticals, Dressings & Lab Reagents Expenditure

An expenditure amounting to Kshs.14,129,229 incurred on purchase of pharmaceutical drugs, non-pharmaceuticals, dressings and lab reagents was not supported with inspection and acceptance committee reports, delivery notes, counter receipt voucher (S13) and local purchase orders (LPOs), and counter issue notes (S11).

In the circumstances, the accuracy, validity and completeness of expenditure of Kshs.14,129,229 on purchase of pharmaceutical drugs could not be confirmed.

4.6 Unaccounted for Office and General Supplies

Included in use of goods and services expenditure is Kshs.68,863,944 in respect of office and general supplies out of which expenditure amounting to Kshs.17,195,500 was not supported with accountable documents such as Counter Receipt Vouchers (S13), vide counter issue notes (S11), inspection and acceptance committee reports and user department purchase requisitions. Further, a payment of Kshs.15,196,284 was not supported with a payment voucher.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.32,391,784 could not be confirmed.

4.7 Unsupported Domestic Travel and Subsistence

Included in the use of goods and services balance of Kshs.718,179,797 is an amount of Kshs.74,984,600 in respect of domestic travel and subsistence allowances. However, payments amounting to Kshs.24,535,600 were not supported with activity budgets, approvals for the activities, back to office reports, list of participants and evidence of travel by the participants

Further, included in the amount are payments to five (5) officers issued with imprests totalling Kshs.30,456,321, which is about 41% of all domestic travel and subsistence allowance paid during the year. No justification was provided for the officers being given this huge amount of imprests.

In the circumstances, the accuracy and completeness and validity of domestic travel and subsistence expenditure of Kshs.54,991,921 could not be confirmed.

4.8 Unsupported Hospitality Supplies and Services

Note 6 reflects hospitality, supplies and services expenditure of Kshs.18,207,800 out of which payments amounting to Kshs.13,970,500 were not supported with approved requisitions from the user departments and daily attendance registers. In addition, included in the hospitality, supplies and services expenditure are payments made to three (3) officers totaling Kshs.10,867,000. No justification was provided for the payments through imprests.

In the circumstances, the accuracy and completeness of hospitality supplies and services expenditure of Kshs.13,970,500 could not be confirmed.

4.9 Unsupported Printing, Advertising and Information Supplies and Services

Included in the use of goods and services balance of Kshs.718,179,797 is an amount Kshs.26,397,666 incurred on printing, advertising and information supplies & services. However, expenditure amounting to Kshs.9,420,114 was not supported with payment vouchers, invoices, delivery notes and other supporting documents.

In the circumstances, the accuracy and completeness of expenditure amounting to Kshs.9,420,114 could be confirmed.

5.0 Unsupported Acquisition of Assets

The statement of receipts and payments reflects Kshs.1,174,954,705 in respect of acquisition of assets as disclosed in Note 9 to the financial statements.

- i. Included the expenditure is Kshs.255,280,160 relating to purchase of specialized plant, equipment and machinery. However, payments totaling Kshs.26,567,402 were not supported with approved requisitions from user departments, inspection and acceptance committee reports, stores ledger(S3) as well as inspection and acceptance reports.
- ii. The expenditure of Kshs.49,061,897 incurred on purchase of office furniture and fittings reflected in Note 9 to the financial statements includes payments amounting to Kshs.42,666,263 whose payment vouchers were not provided for audit review.
- iii. Further, included under acquisition of assets balance is an expenditure of Kshs.9,289,784 incurred on purchase of certified seeds, breeding stock and live animals. However, payment vouchers and other supporting documents for the expenditure were not provided for audit review.

In the circumstances, the accuracy and completeness of the expenditure totaling Kshs.78,523,448 incurred under acquisition of assets could not be confirmed.

6.0 Other Grants and Payments

The statement of receipts and payments reflects transfer of other capital grants of Kshs.986,711,029 and as disclosed in Note 8 to the financial statements. Included in the expenditure is Kshs.710,261,170 relating to other capital grants and transfers out of which Kshs.112,625,978 was transferred to the Kenya Urban Support Programme (KUSP) being implemented by Garissa Municipal Board. Review of the Board's financial statements revealed that out of the Kshs.112,625,978 transferred only Kshs.10,200,000 was recognized in the financial statements of the Board, resulting in unaccounted for transfer of Kshs.102,425,978.

In the circumstances, the accuracy and completeness of transfer of other capital grants and transfers of Kshs.112,625,978 could not be confirmed.

7.0 Unsupported Finance Costs Including Loan Interest

Disclosed in Note 11 to the financial statements is an amount of Kshs.23,157,242 in respect to finance costs including loan interest incurred on monthly overdraft of the salary account held at a local bank. The interest is charged by the bank for processing salaries of employees based on schedule of payments before actual transfer of funds by the County. The salaries processed are only for members of staff whose salaries are processed through the bank.

The Management did not provide details of agreement between the County and the Bank on the rate of interest charged for overdrawing the account.

In the circumstances, the accuracy and completeness of finance cost of Kshs.23,157,242 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.10,440,738,131 and Kshs7,748,750,749 respectively resulting to an under-funding of Kshs.2,691,987,382 or 26% of the budget. The under collection

was mainly attributed to under collections in proceeds from foreign and domestic borrowing and in County own generated receipts whose approved budgets were Kshs.1,251,256,907 and Kshs.150,000,000 but only realized Kshs.384,317,973 and Kshs.71,397,500 or 31% and 48% of the budgeted amounts respectively.

Similarly, the County Executive spent Kshs.8,833,460,349 against an approved budget of Kshs.10,440,738,131 resulting to an under-expenditure of Kshs1,607,277,782 or 15% of the budget. It is not clear and Management has not explained how the excess expenditure of Kshs.1,084,709,600 was funded compared to the amount collected.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public

2.0 Late Exchequer Issues

The statement of receipts and payments reflects total exchequer receipts of Kshs.7,293,035,276 and proceeds from domestic and foreign grants of Kshs.384,317,973 all totalling Kshs.1,769,080,118 or 23% of the receipts were received in June, 2022.

Due to late remittances by The National Treasury, the County Executive could not undertake the planned and budgeted programmes and activities.

3.0 Unsupported Pending Bills

Annex II to the financial statements reflect pending bills amounting to Kshs.1,383,348,868 as at 30 June, 2022. Failure to settle bills during the year to which they relate to adversely affects the provisions of the subsequent year to which they will form a first charge. Further, the County Executive did not maintain a register with details of ages of the bills, opening amounts, additions during the year, payments as well as the closing balances.

4.0 Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates

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

1.0 Failure to Transfer Rental Deductions to the County Revenue Fund

Review of the records provided for audit revealed that Kshs.2,161,960 was deducted as rent from salaries of staff occupying County houses. However, the amount deducted was not transferred to the County Revenue Fund as required by regulation 80(1) of the Public Finance Management (County Governments) Regulation, 2015. Management did not explain reasons for this anomaly.

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

2.0 Human Resources

2.1 Unconfirmed Remittance of Payroll Deductions

The statement of receipts and payments reflects compensation of employees cost of Kshs.4,895,318,924. Examination of payroll records revealed various deductions made from payroll amounted to Kshs.1,000,350,709. However, no remittance statements or acknowledgement receipts from relevant bodies were provided.

Failure to remit deductions within the stipulated timelines exposes the entity to risks of penalties and interests on delayed amounts.

2.2 Payments of Casual Wages to a County Officer on Behalf of Casuals

The statement of receipts and payments reflects compensation of employees cost of Kshs.4,895,318,924. Examination of the manual payroll provided for audit revealed payments made to a County Officer amounting to Kshs.8,520,620 on behalf of casuals. However, payment schedules and acknowledgement of receipts of wages by the beneficiaries were not provided for audit. Management did not explain the reasons for not paying the wages to the respective workers bank accounts.

In the circumstances, the regularity of the payments of Kshs.8,520,620 could not be confirmed.

2.3 Non-Compliance with Limits of Expenditure on Wages and Benefits

Review of the County Executive payrolls revealed Kshs.4,895,318,924 was incurred on compensation of employees which is 63% of the County total receipts of Kshs.7,748,750,749. This is contrary to the set limit of 35% stipulated in Regulation 25 (1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

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

2.4 Unsupported Recruitment of New Employees

Examination of the Integrated Personnel and Payroll Database system data for the year under review revealed an additional forty-five 45 employees in the payroll. However, documents supporting the recruitment were not provided for audit review.

In the circumstances, it was not possible to confirm if the recruitment of the new officers was done in compliance with the Human Resource Policies and Procedures Manual for the Public Service May, 2016.

2.5 Non-Compliance with Law on Ethnic Diversity

Review of employee records as at 30 June, 2022 revealed that the County Executive had three thousand nine hundred and fifty-seven (3,957) employees out of which two thousand eight hundred and ten (2,810) or 71% were from the dominant ethnic community. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

2.6 Irregular Retainment of Staff Over 60 Years of Age

Analysis of the IPPD data provided for audit for the financial year 2021/2022 revealed that 131 employees were above the mandatory retirement age. Further, review of employee records revealed that some of the employees who were beyond 60 years old had been engaged in 2018 and were yet to be confirmed.

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

2.7 Noncompliance with the a Third of the Basic Pay Requirement

Examination of the payroll records for the twelve (12) months from July, 2021 to June, 2022 revealed that five hundred and twenty-five (525) members of staff received net salaries that was less than a third of their basic pay, contrary to the provisions Section 19(3) of Employment Act, 2007.

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

2.8 Irregular Payment of Salary on Transfer of Services

Review of employee records revealed that an officer transferred her services to Council of Governors (COG) as per an appointment letter CGG/CS/ADM/Vol.2(181). The officer was appointed as director of health services for a contract period of 3 years from 19 August, 2021 and a request was made to stop her salary up to 3 August, 2024. However, the officer received salary payments for the period between September, 2021 to January, 2022 amounting to Kshs.1,169,390 and no recovery from the former staff had been made as at 30 June, 2022.

In the circumstances, the payment of Kshs.1,169,390 was irregular and may lead to loss of public funds.

3.0 Overpayment for Works

The County Management awarded a contract for the upgrading to bitumen standard of Galbet Township access road at a contract sum of Kshs.81,825,853 in the financial year 2019/2020. Review of records indicated that the contractor had been paid a total of Kshs.73,417,109 as at 30 June, 2022. Included in the total payment is an amount of Kshs.15,043,000 relating to culvert and drainage works which was priced in the bill of quantities at Kshs.11,404,250. No justification was provided for the overpayment of Kshs.3,638,750.

Further, an audit inspection exercise carried out on 1 August, 2022 revealed that the drainage works were poorly done.

In the circumstances, stakeholders may not obtain value for their resources on the contract.

4.0 Irregular Variation of Contracts

Review of procurement and other records provided for audit revealed that a contract for the construction of the proposed storm water drainage and pedestrian walkways awarded at a contract sum of Kshs.91,458,775 was varied to Kshs.101,643,235 resulting to Kshs.10,184,460 variation or 11% of the contract sum. Similarly, a contract for the Proposed Construction of Qorahey Market of Kshs.74,341,042 was varied to Kshs.83,959,580 resulting to a variation Kshs.9,618,538 or 13% of the original contract sum. Although variation of the contracts was initiated by the project managers and approved by Garissa Municipality Board, the Board minutes approving the variation were not provided for audit review.

In the circumstances, Management the contracts may have been varied irregularly and stakeholders may not have obtained value for their resources.

5.0 Non-Compliance with Financing Agreement on Agriculture Sector Development Support Program II (ASDSP II)

Included in other grants and payments amount of Kshs.986,711,029 is Kshs.6,000,000 transferred to Agriculture Sector Development Support Program II (ASDSP II) and as disclosed under Note 8 to the financial statements. A review of the financing agreement established that one of the pre-conditions to commence implementation of Agriculture Sector Development Support Program was for counties to make own contribution to the programme to trigger the Government of Kenya and Government of Sweden counterpart funding. The contribution schedule in the signed memorandum of understanding provided that an amount of Kshs.5,500,000 should be disbursed in each of the financial year. However, as at 30 June, 2022 the County owed the project an amount of Kshs.16,500,000.

In the circumstance, Management, was in breach of the financing agreement.

6.0 Irregular Procurement and Supply of Non-Pharmaceutical Products

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,174,954,705 and as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.331,591,538 incurred on specialized materials and services out of which an expenditure of Kshs.25,046,160 was incurred on purchase of non-pharmaceutical products. Review of records revealed that Management used direct method of procurement in identifying the suppliers. No, justification was provided for the use this method of procurement.

In the circumstances, Management was in breach of the law and value for money was obtained in this expenditure could not be confirmed.

7.0 Stalled Projects

Physical verification carried out in the month of November, 2022 revealed that twelve (12) projects with a contract sum of Kshs.503,090,150 undertaken by the Garissa County Executive in previous financial years had stalled. During the year under review, Kshs.6,468,237 was paid towards these projects yet no activities were on-going at the site. Management did not explain reasons for failure to complete these projects.

In the circumstances, delay in completion of the projects may lead to escalation of project costs and the public may not obtain value for money on the expenditure already incurred.

8.0 Unapproved Inter-Account Borrowing of Funds

Review of financial records revealed that there were payments of Kshs.119,256,070 and Kshs.58,395,000 to Garissa County recurrent account and development accounts respectively. It was noted that Management borrowed between the County votes and accounts without seeking County Assembly's approvals. Further an inter-borrowing of Kshs.4,143,659 was done on 6 July, 2022 from Road Maintenance Levy Fund (RMFL) account without approval.

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

9.0 Irregular Use of Emergency Fund

Note 8 to the financial statements reflects other grants and payments of Kshs.986,711,029 which includes Kshs.60,403,634 and Kshs.176,046,225 incurred on emergency relief and refugee assistance and emergency donations respectively. Review of the expenditure and related records revealed that there was no budgetary allocation to the Fund and the expenditures were incurred in normal activities of the County Executive which were not of emergency nature. This is contrary to Section 110(1) and (10) of the Public Finance Management Act, 2012 which provides the guidelines on incurring expenditure on emergencies.

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

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 procedures performed, except for the matters described in the Basis for Conclusion on 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

1.0 Lack of an Approved Staff Establishment

Review of employee records revealed that three thousand nine hundred and fifty-seven (3,957) employees were in the Integrated Personnel and Payroll Database system (IPPD) and two thousand five hundred and thirty-seven (2,537) in the manual payroll. However, the County Executive is yet to approve its staff establishment and hence operated without an approved staff establishment.

In the absence of an approved staff establishment, it was not possible to determine if the County Executive operated with an optimal number of staff.

2.0 Land and Property Rents and Rates

The County Executive had budgeted to raise Kshs.10,000,000 from land and property rent and rates. Review of records revealed that an amount of Kshs.13,908,727 was collected, resulting to Kshs.3,908,727 or 39% over collection. However, an updated register of land and properties and a ledger of billings, waivers and outstanding payment by defaulters were not provided. Further, there was no clear policy in place to ensure optimum collection.

Failure to keep an updated register of land and properties and ledger of billings, waivers and outstanding payments may result to loss of revenue from land and property rent and rates.

3.0 Unconfirmed Existence County Motor Vehicles

Review of motor vehicle inventory for the year ended 30 June, 2022 revealed that the County had a total fleet of one hundred and sixty-nine (169) vehicles deployed to various County departments. Out of this fleet, forty (40) vehicles are in good condition, ninety-six

(96) are grounded whereas twenty-three (23) vehicles are unserviceable and have been marked for disposal. The remaining ten (10) vehicles are said to be lost/disappeared or in the hands of private individuals. Management has not given information on the circumstances in which the vehicles disappeared or got into the hands of private individuals. In addition, motor vehicle log books, transfer letters or any proof of ownership for all the vehicles were not provided for audit examination.

In the circumstances, the controls on custody of motor vehicles were not effective.

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

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

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

Auditor-General's Responsibilities for the Audit

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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

- 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 County Executive'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 County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive 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

14 March, 2022

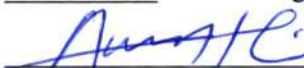
COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

7. FINANCIAL STATEMENTS

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
JUNE 2022.**

		2021-2022	2020-2021
	Notes	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	7,293,035,276	8,008,246,322
Proceeds from Domestic and Foreign Grants	2	384,317,973	903,815,948
Transfers from Other Government Entities	3		222,332,237
County Own Generated Receipts	4	71,397,500	88,411,205
TOTAL RECEIPTS		7,748,750,749	9,222,805,712
PAYMENTS			
Compensation of Employees	5	4,895,318,924	4,697,164,427
Use of goods and services	6	718,179,797	968,067,460
Transfers to Other Government Units	7	1,035,138,652	912,958,248
Other grants and transfers	8	986,711,029	934,348,131
Social Security Benefits	9	0	1,673,091
Acquisition of Assets	10	1,174,954,705	905,574,662
Finance Costs	11	23,157,242	28,636,905
TOTAL PAYMENTS		8,833,460,349	8,448,422,924
SURPLUS/DEFICIT		(1,084,709,600)	774,382,788

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive of Garissa financial statements were approved on _____ 2022 and signed by:


Chief Officer - Finance
Name: Adan Harun Abdi
ICPAK Member Number:

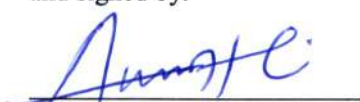

Head of Accounting Services
Name: Mohamud Dubow
ICPAK Member Number:

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	27,559,370	1,112,268,970
Cash Balances	12B	0	0
Total Cash and cash equivalent		27,559,370	1,112,268,970
TOTAL FINANCIAL ASSETS		27,559,370	1,112,268,970
FINANCIAL LIABILITIES			
Accounts Payables	13	0	0
NET FINANCIAL ASSETS		27,559,370	1,112,268,970
REPRESENTED BY			
Fund balance b/fwd.	14	1,112,268,970	337,886,182
Prior year adjustments	15	0	0
Surplus/Deficit for the year		(1,084,709,600)	774,382,788
NET FINANCIAL POSITION		27,559,370	1,112,268,970

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/09/2022 and signed by:



Chief Officer - Finance
Name: Adan Harun Abdi
ICPAK Member Number:



Head of Accounting Services
Name: Mohamud Dubow
ICPAK Member Number:

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts from operating income			
Exchequer Releases	1	7,293,035,276	8,008,246,322
Proceeds from Domestic and Foreign Grants	2	384,317,973	903,815,948
Transfers from Other Government Entities	3		222,332,237
County Own Generated Receipts	4	71,397,500	88,411,205
Payments for operating expenses		7,748,750,749	9,222,805,712
Compensation of Employees	5	(4,895,318,924)	(4,697,164,427)
Use of goods and services	6	(718,179,797)	(968,067,460)
Transfers to Other Government Units	7	(1,035,138,652)	(912,958,248)
Other grants and transfers	8	(986,711,029)	(934,348,131)
Social Security Benefits	9	0	(1,673,091)
Finance Costs, including Loan Interest	10	(23,157,242)	(28,636,905)
		(7,658,505,645)	(7,542,848,262)
Adjusted for:			
Increase/(Decrease) in Accounts Payables		0	0
Net cash flow from operating activities		90,245,104	1,679,957,450
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	(1,174,954,705)	(905,574,662)
Net cash flows from Investing Activities		(1,174,954,705)	(905,574,662)
NET INCREASE IN CASH AND CASH EQUIVALENTS		(1,084,709,600)	774,382,788
Cash and cash equivalents at BEGINNING of the year		1,112,268,970	337,886,182
Cash and cash equivalents at END of the year		27,559,370	1,112,268,970

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 3-09- 2022 and signed by:



Chief Officer - Finance

Name: Adan Harun Abdi

ICPAK Member Number:



Head of Accounting Services

Name: Mohamud Dubow

ICPAK Member Number:

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,927,212,254	-	7,927,212,254	7,293,035,276	634,176,978	92%
Proceeds from Domestic and Foreign Grants	1,251,256,907	-	1,251,256,907	384,317,973	866,938,934	31%
Transfers from Other Government Entities	0	-	0	0	0	0
County Own Generated receipts	150,000,000	-	150,000,000	71,397,500	78,602,500	48%
Return issues to CRF	1,112,268,970	-	1,112,268,970	-	1,112,268,970	0%
TOTAL	10,440,738,131	-	10,440,738,131	7,748,750,749	2,691,987,382	74%
PAYMENTS						
Compensation of Employees	4,477,733,767	420,000,000	4,897,733,767	4,895,318,924	2,414,843	100%
Use of goods and services	1,064,913,685	(273,912,250)	791,001,435	718,179,797	72,821,638	91%
Transfers to Other Government Units	2,023,889,267	(150,587,750)	1,873,301,517	1,035,138,652	838,162,865	55%
Other grants and transfers	1,110,711,029	(124,000,000)	986,711,029	986,711,029	-	100%
Social Security Benefits	51,511,478	-	51,511,478	-	51,511,478	0%
Acquisition of Assets	1,688,821,663	128,500,000	1,817,321,663	1,174,954,705	642,366,958	65%
Finance Costs, including Loan Interest	23,157,242	-	23,157,242	23,157,242	-	100%
TOTAL	10,440,738,131.10	-	10,440,738,131.10	8,833,460,348.90	1,607,277,782.20	83%

(a) County Own Source Revenue was at 49% due to under collections resulting from land rates.

(b) Transfer From other government entities was at 0% due to non-receipt of Funds falling under the category.

(c) Transfer to Other Government Units was at 55% due to non-release of Grant from World Bank budgeted under the department of Water and Sanitation.

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

- (d) Social Security Benefits was at 3% due to part payment of gratuities to former county officers.
- (e) Acquisition of Assets was at 65% due to delays in the releases of exchequer issues from the National Treasury and long procurement processes.

The County Executive's financial statements were approved on 30-09-2022 and signed by:



Chief Officer Finance

Name: Adan Harun Abdi

ICPAK Member Number:



Head of Accounting Services

Name: Mohamud Dubow

ICPAK Member Number

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,887,342,603	-	5,887,342,603	5,253,165,625.00	634,176,978	89%
Proceeds from Domestic and Foreign Grants						
Transfers from Other Government Entities						
County Own Generated receipts	150,000,000	-	150,000,000	71,397,500	78,602,500	48%
Return CRF issues	1,059,604,574	-	1,059,604,574		1,059,604,574	0%
TOTAL	7,096,947,177	-	7,096,947,177	5,324,563,125	1,772,384,052	75%
PAYMENTS						
Compensation of Employees	4,477,733,767	420,000,000	4,897,733,767	4,895,318,924	2,414,843	99%
Use of goods and services	730,913,685	(273,912,250)	457,001,435	384,179,797	72,821,638	69%
Transfers to Other Government Units	1,215,296,923	(60,587,750)	1,154,709,173	955,199,912	199,509,261	83%
Other grants and transfers	319,000,000	(45,000,000)	274,000,000	274,000,000	-	100%
Social Security Benefits	51,511,478		51,511,478		51,511,478	0%
Acquisition of Assets	279,334,082	(40,500,000)	238,834,082	142,927,594	95,906,488	60%
Finance Costs, including Loan Interest	23,157,242	-	23,157,242	23,157,242	-	100%
TOTAL	7,096,947,177	-	7,096,947,177	6,674,783,469	422,163,708	94%

(a) County Own Source Revenue was at 49% due to under collections resulting from land rates

(b) Social Security Benefits was at 3% due to part payment of gratuities to former county officers.

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

The County Executive's financial statements were approved on 30-01- 2022 and signed by:



Chief Officer Finance

Name: Adan Harun Abdi

ICPAK Member Number:



Head of Accounting Services

Name: Mohamud Dubow

ICPAK Member Number:

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,039,869,651	-	2,039,869,651	2,039,869,651	-	100%
Proceeds from Domestic and Foreign Grants	1,251,256,907	-	1,251,256,907	384,317,973	866,938,934	31%
Transfers from Other Government Entities	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Returned CRF Issues	52,664,396	-	52,664,396		52,664,396	0%
TOTAL	3,343,790,954	-	3,343,790,954	2,424,187,624	919,603,330	72%
PAYMENTS						
Compensation of Employees						
Use of goods and services	334,000,000		334,000,000	334,000,000	-	100%
Transfers to Other Government Units	808,592,344	(90,000,000)	718,592,344	79,938,740	638,653,604	11%
Other grants and transfers	791,711,029	(79,000,000)	712,711,029	712,711,029	-	100%
Social Security Benefits						
Acquisition of Assets	1,409,487,581	169,000,000	1,578,487,581	1,032,027,111	546,460,470	65%
Finance Costs, including Loan Interest						
TOTALS	3,343,790,954	-	3,343,790,954	2,158,676,880	1,185,114,074	65%

(a) Acquisition of Assets was at 65% due to delays in the releases of exchequer issues from the National Treasury and long procurement processes.

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

(b) Transfer to Other Government Units was at 11% due to non-release of Grant from World Bank budgeted under the department of Water and Sanitation.

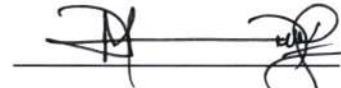
The County Executive's financial statements were approved on 30-09- 2022 and signed by:



Chief Officer Finance

Name: Adan Harun Abdi

ICPAK Member Number:



Head of Accounting Services

Name: Mohamud Dubow

ICPAK Member Number:

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Final Budget	Actual	Variance
			Kshs	Kshs	Kshs
105003310		Land Policy and Physical Planning Plans	33,000,000.00	3,300,000.00	29,700,000.00
	105013310	Physical and spatial plans	33,000,000.00	3,300,000.00	29,700,000.00
106003310		Administrative and support services	537,857,309.00	92,606,527.00	445,250,782.00
	106063310	Administrative and Support Services	537,857,309.00	92,606,527.00	445,250,782.00
107003310		Livestock production services	135,124,397.00	62,744,260.00	72,380,137.00
	107023310	Veterinary support services	33,350,000.00	3,350,000.00	30,000,000.00
	107063310	Administration and Support Services	96,224,397.00	54,094,260.00	42,130,137.00
	107073310	Livestock Production	5,550,000.00	5,300,000.00	250,000.00
110003310		Fisheries production services	200,000.00	200,000.00	0
	110033310	Fishery Services	200,000.00	200,000.00	0
111003310		Crop Production and Irrigation services	6,200,000.00	2,600,000.00	3,600,000.00
	111013310	Extension Support Services and exhibition	1,200,000.00	1,200,000.00	0
	111023310	Irrigation Development	5,000,000.00	1,400,000.00	3,600,000.00
201003310		Roads network and Transport services	2,417,200.00	2,017,200.00	400,000.00
	201043310	Transport services	2,417,200.00	2,017,200.00	400,000.00
202003310		General Administration and Support Services	35,906,400.00	31,922,116.00	3,984,284.00
	202013310	Administration, personnel and operation of activities.	35,906,400.00	31,922,116.00	3,984,284.00
203003310		Roads Development Program	214,000,000.00	0	214,000,000.00
	203013310	Maintenance of Roads and Bridges	214,000,000.00	0	214,000,000.00
204003310		Public Works and Housing	15,574,997.00	4,910,000.00	10,664,997.00

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

		Program			
	204023310	Housing Development	15,574,997.00	4,910,000.00	10,664,997.00
205003310		Lands And Physical Planning Program	112,625,978.00	0	112,625,978.00
	205013310	Planning and survey	112,625,978.00	0	112,625,978.00
301003310		Administrative and support Services	65,250,255.00	64,024,941.00	1,225,314.00
	301013310	Administration and policy formulation	65,250,255.00	64,024,941.00	1,225,314.00
302003310		Departmental service Programme	1,350,000.00	1,300,000.00	50,000.00
	302023310	Weight and Measures services	1,350,000.00	1,300,000.00	50,000.00
304003310		Trade And Co-Operative Development Program	2,400,000.00	2,390,000.00	10,000.00
	304023310	Trade Development and Weigh & Measures	2,400,000.00	2,390,000.00	10,000.00
401003310		Curative Services	598,550,512.00	120,000,000.00	478,550,512.00
	401043310	Medical Products, Appliances and Equipment	118,087,750.00	97,000,000.00	21,087,750.00
	401053310	Development of Health Services	453,027,277.00	0	453,027,277.00
	401073310	Referral Services	27,435,485.00	23,000,000.00	4,435,485.00
402003310		Preventive and Promotive Services	4,216,604.00	1,948,604.00	2,268,000.00
	402033310	Health Promotion and Campaign	1,075,645.00	975,645.00	100,000.00
	402043310	Public Health Services	1,618,450.00	450,450.00	1,168,000.00
	402083310	Nutrition	1,522,509.00	522,509.00	1,000,000.00
403003310		General Administration and Support Services	2,369,115,347.00	2,148,375,439.40	220,739,907.60
	403023310	Administration ,Planning and M&E Service	2,369,115,347.00	2,148,375,439.40	220,739,907.60
502003310		ECD Program	34,412,400.00	3,110,000.00	31,302,400.00
	502013310	ECD Training	4,412,400.00	3,110,000.00	1,302,400.00
	502043310	ECD,Polytechnic and Schools	30,000,000.00	0	30,000,000.00
503003310		Youth polytechnics	10,000,000.00	0	10,000,000.00
	503013310	Infrastructural development	10,000,000.00	0	10,000,000.00

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

504003310		General Administration and Support Services	816,545,755.00	621,236,912.40	195,308,842.60
	504033310	Administration Operations and Maintenance	536,254,463.00	472,962,006.40	63,292,456.60
	504043310	Public Service	280,291,292.00	148,274,906.00	132,016,386.00
703003310		Administration and Support Services and Development works	79,300,000.00	0	79,300,000.00
	703013310	Administration Services	79,300,000.00	0	79,300,000.00
704003310		County Executive Services	97,020,000.00	78,600,000.00	18,420,000.00
	704013310	Governor's Office	61,900,000.00	47,600,000.00	14,300,000.00
	704023310	Deputy governor's Office	35,120,000.00	31,000,000.00	4,120,000.00
705003310		Departmental Programs	32,095,163.00	28,572,000.00	3,523,163.00
	705023310	Intergovernmental Relations, Special Programs	17,812,430.00	16,072,000.00	1,740,430.00
	705033310	SP3: Information Research and statistics	14,282,733.00	12,500,000.00	1,782,733.00
707003310		Administration and construction works	1,510,267,391.00	1,316,699,663.80	193,567,727.20
	707013310	Administration and Planning Services	1,253,517,391.00	1,173,532,908.15	79,984,482.85
	707053310	Sub County Operations	120,810,000.00	114,800,000.00	6,010,000.00
	707063310	Special Program Services	135,940,000.00	28,366,755.65	107,573,244.35
709003310		Departmental programs	251,000,120.00	232,574,132.70	18,425,987.30
	709013310	Budget formulation and management program	6,780,000.00	3,950,000.00	2,830,000.00
	709023310	Resource mobilization program	199,927,781.00	194,420,024.50	5,507,756.50
	709033310	Finance and Accounting Program	3,713,739.00	2,550,000.00	1,163,739.00
	709043310	Supply Chain Management Program	5,630,000.00	3,000,000.00	2,630,000.00
	709053310	Economic Planning	31,086,000.00	26,654,108.20	4,431,891.80
	709063310	Internal Audit Services	3,862,600.00	2,000,000.00	1,862,600.00
710003310		Town Management Services	1,093,884,951.00	1,067,040,993.50	26,843,957.50
	710013310	Urban Sanitation and Development	900,000.00	300,000.00	600,000.00
	710023310	Urban Planning and Disaster Management	8,614,626.00	2,150,000.00	6,464,626.00

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

	710033310	Administration and Services	1,084,370,325.00	1,064,590,993.50	19,779,331.50
901003310		Administration Support Services and construction works	91,411,832.00	42,381,200.00	49,030,632.00
	901023310	Logistics and Maintenance Services	91,411,832.00	42,381,200.00	49,030,632.00
905003310			1,025,000.00	0	1,025,000.00
	905023310	Social Protection Cultural Promotion and Preservation	1,025,000.00	0	1,025,000.00
1.001E+09		Environment and Natural Resource Management	1,600,000.00	600,000.00	1,000,000.00
	1001063310	Natural Resource Management	1,600,000.00	600,000.00	1,000,000.00
1.002E+09		Forest, Wildlife and Tourism	81,100,000.00	900,000.00	80,200,000.00
	1002063310	Wildlife and Forest Conservation	81,100,000.00	900,000.00	80,200,000.00
1.003E+09		Energy and Mining	1,205,000.00	600,000.00	605,000.00
	1003013310	Electrification of Rural and Other	1,205,000.00	600,000.00	605,000.00
1.004E+09		Administration and Support Services	59,243,025.00	56,109,000.00	3,134,025.00
	1004013310	Administration and Operations	59,243,025.00	56,109,000.00	3,134,025.00
1.005E+09		Water Services	1,142,834,613.00	746,920,541.95	395,914,071.05
	1005063310	Administration and Support Services	264,834,613.00	155,285,350.00	109,549,263.00
	1005083310	Water Infrastructure Development	878,000,000.00	591,635,191.95	286,364,808.05
		Grand Total	10,440,738,131.10	8,833,460,349	1,607,277,782.10

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes 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 receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the County Government of Garissa (County Executive). The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2022.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive

iii) External Assistance

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

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

The County Executive of Garissa recognises all expenses when the event occurs and the related cash has actually been paid out.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

v) 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 and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the County Executive of Garissa 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 County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive s such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to this financial statement.

5. 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.

a) 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as 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.

7. Accounts Payable

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

8. Non-current assets

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

9. 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 County Executive at the end of the year.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

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 entity; 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.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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15. 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.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

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7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	7,293,035,276	8,008,246,322
Total	7,293,035,276	8,008,246,322

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows:
(The totals of A, B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Equitable Share for quarter 1	1,981,803,065	2,360,836,800
Total Equitable Share for quarter 2	1,942,167,002	1,721,443,500
Total Equitable Share for quarter 3	1,981,803,064	1,756,575,000
Total Equitable Share for quarter 4	1,387,262,145	1,791,706,500
Total	7,293,035,276	7,630,561,800

1B: Level 5 Hospitals Allocation

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers for level 5 hospitals	0	344,739,886
Total	0	344,739,886

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2021-2022	2020-2021
	Kshs	Kshs
DANIDA - Universal Healthcare in Devolved Units Programme	0	19,980,000
Abolishment of user fees in health centres and dispensaries	0	12,964,636
Total	0	32,944,636

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2021-2022	2020-2021
	Kshs	Kshs
Proceeds from Domestic and foreign grants received through exchequer		
Transforming Health Sector-Universal Care Programme (THS-UCP)	0	32,312,242
Kenya Climate Smart Agriculture Project (KCSAP)	140,468,243	244,657,366
Kenya Urban Support Project (KUSP)	0	112,625,979
Agricultural Sector Development Support Programme (ASDSP II)	6,000,000	15,073,337
Kenya Devolution Support Programme(KDSP)	0	109,613,906
Water and Sanitation World Bank Grant (IDA-WSDP)	223,166,949	389,533,119
Ministry Of Health- COVID 19 Funds	0	0
Emergency Locust Response Project (ELRP)	14,682,781	
Grand Total	384,317,973	903,815,948

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers from Central Government entities		
Road maintenance levy fund	0	204,432,343
Grants for Polytechnics Rehabilitation	0	17,899,894
TOTAL	0	222,332,237

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COUNTY OWN GENERATED RECEIPTS

	2021/2022	2020/2021
	Kshs	Kshs
RECEIPTS		
Rents	13,908,727	16,537,947
Sales of Market Establishments	935,109	1,111,876
Receipts from Administrative Fees and Charges	5,418,708	7,037,544
Receipts from Administrative Fees and Charges - Collected as AIA	3,693,642	4,391,865
Fines, Penalties and Forfeitures	8,289,970	9,857,054
Other Receipts Not Classified Elsewhere	8,483,402	10,087,052
Business Permits	8,768,955	10,426,584
Cess	7,967,713	9,473,880
Administrative Services Fees	3,144,985	4,928,527
Market/Trade Centre Fee	2,226,431	4,380,913
Public Health Facilities Operations	2,947,545	3,504,730
Environment & Conservancy Administration	1,105,329	1,314,274
Slaughter Houses Administration	3,125,323	3,716,115
Technical Services Fees	1,381,662	1,642,842
TOTAL	71,397,500	88,411,205

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. COMPENSATION OF EMPLOYEES

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Basic salaries of permanent employees	4,018,970,539	3,981,591,053
Basic wages of temporary employees	782,635,335	627,497,924
Compulsory national social security schemes	14,237,500	14,926,800
Compulsory national health insurance schemes	79,475,550	73,148,650
Total	4,895,318,924	4,697,164,427

6. USE OF GOODS AND SERVICES

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	72,648,266	30,459,291
Communication, supplies and services	132,000	1,948,000
Domestic travel and subsistence	74,984,600	135,750,724
Foreign travel and subsistence	0	0
Printing, advertising and information supplies & services	26,397,666	11,538,619
Rentals of produced assets	50,220,578	72,596,380
Training expenses	1,560,116	185,050
Hospitality supplies and services	18,207,800	21,921,898
Insurance costs	0	44,000,000
Specialized materials and services	331,591,538	255,676,642
Office and general supplies and services	68,863,944	35,591,234
Other operating expenses	33,197,151	22,319,360
Routine maintenance – vehicles and other transport equipment	26,356,138	9,525,802
Fuel Oil and Lubricants	12,000,000	18,950,115
Routine maintenance – other assets	2,020,000	307,604,345
Total	718,179,797	968,067,460

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Transfers to County Government entities		
Transfers to County Assembly of Garissa	944,999,912	764,054,678
Transfers to GAWASCO	0	0
Capital Grant to Semi-Autonomous Govt Agencies (KDSP + Youth Polytechnics)	63,913,906	92,897,548
Current Grant to Semi-Autonomous Govt Agencies (GIDA + DANIDA&THS)	16,024,834	44,506,022
Transfers to Garissa County Municipal Board	10,200,000	11,500,000
TOTAL	1,035,138,652	912,958,248

8. OTHER GRANTS AND PAYMENTS

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Scholarships and other educational benefits	40,000,000	0
Emergency relief and refugee assistance	60,403,634	139,970,107
Emergency Donations	176,046,225	166,693,822
Other Capital Grants And Transfers (KCSAP + ASDSP II +WSDP + KUSP)	710,261,170	627,684,202
Total	986,711,029	934,348,131

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. SOCIAL SECURITY BENEFITS

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Government pension and retirement benefits	0	1,673,091
Total	0	1,673,091

10. ACQUISITION OF ASSETS

Non- Financial Assets	2021 - 2022	2020 - 2021
	Kshs	Kshs
Construction of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	32,000,000
Purchase of Office Furniture and General Equipment	49,061,897	58,187,497
Purchase of Specialized Plant, Equipment and Machinery	255,280,160	296,590,177
Purchase of Certified Seeds, Breeding Stock and Live Animals	9,289,784	8,700,000
Rehabilitation of Civil Works	53,765,204	22,595,266
Payables from Previous Financial Periods	807,557,660	487,501,722
Total acquisition of assets	1,174,954,705	905,574,662

11. FINANCE COSTS, INCLUDING LOAN INTEREST

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Interest on Borrowing & Bank Charges	23,157,242	28,636,905
Total	23,157,242	28,636,905

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. BANK BALANCES

			Indicate whether recurrent or development, deposits, receipts, etc.	2021/2022	2020/2021
Account Name	Name of Bank	Account No		Kshs	Ksh
Garissa County Revenue Fund (CRF) Account	Central Bank Of Kenya	1000171499	Revenue	7,839,087.30	1,027,632,072.2
Garissa County Recurrent Account	Central Bank Of Kenya	1000170972	Recurrent	1,427.80	11,758.8
Garissa County Development Account	Central Bank Of Kenya	1000170905	Development	3,769.05	16,865.2
Garissa County Payroll Account	Equity Bank	0580268032847	Recurrent	19,698,167.66	31,886,828.2
Garissa County Road Maintenance Levy Fund(R.M.L.F)	Central Bank Of Kenya	1000312599	Recurrent	0	235,798.0
Garissa County Special Purpose Account	Central Bank Of Kenya	1000268228	Recurrent	0	616,385.5
Garissa County Referral Hospital (PGH) Account	Gulf African Bank	0340006101	Recurrent	110.20	44,447.0
Garissa County Department Of Health	First Community Bank	00095763	Recurrent	16,808.00	25,561.00
Garissa County Deposit Account	Central Bank Of Kenya	1000225677	Deposits	0	
Garissa County Imprest Account-	Equity Bank	0580277628549	Recurrent	0	
Garissa County Kenya Urban Support Program (KUSP) -UDG	Equity Bank	0580279018087	Development	0	51,795,347.0
Garissa County Kenya Urban Support Program (KUSP)-UIG	Equity Bank	0580279032289	Recurrent	0	1,561.0
Garissa County Village Polytechnic Project Account	Central Bank Of Kenya	1000369205	Recurrent	0	
Garissa County Kenya Devolution Support Program (KDSP)	Central Bank Of Kenya	1000399732	Recurrent	0	2,346.0
Garissa County Agriculture Sector Development Support Programme (ASDSP II)	Central Bank Of Kenya	1000365738	Recurrent	0	
Garissa County Livestock Development Account	Central Bank Of Kenya	1000385634	Recurrent	0	
Garissa County Water And Sanitation (WSDP)	Central Bank Of Kenya	1000385596	Development	0	

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Garissa County Kenya Climate Smart Agriculture Project (KCSAP)	Central Bank Of Kenya	1000365714	Development	0	
Garissa County Kenya Urban Support Program (KUSP) -UDG	Central Bank Of Kenya	1000385618	Development	0	
Garissa County Kenya Urban Support Program (KUSP)-UIG	Central Bank Of Kenya	1000411112	Recurrent	0	
Garissa County Unicef Special Purpose Account	Central Bank Of Kenya	1000457279	Recurrent	0	
Garissa County Danida PHC Supply Programme	Central Bank Of Kenya	1000592494	Recurrent	0	
Garissa County Financing Locally Led Climate Action Account	Central Bank Of Kenya	1000513168	Development	0	
Garissa County Emergency Locust Response (ELRP)	Central Bank Of Kenya	1000522259	Development	0	
Total				27,559,370.01	1,112,268,970.1

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. FUND BALANCE BROUGHT FORWARD

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank accounts	1,112,268,970.16	337,886,182
Cash in hand		
Accounts Receivables		
Accounts Payables		
Total	1,112,268,970.16	337,886,182

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7.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

2. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfer to the County Assembly	944,999,912	764,054,678
Transfers to County Water Service Providers	0	0
Total Transfers to related parties	944,999,912	764,054,678

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OTHER IMPORTANT DISCLOSURES (Continued)

3. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Garissa County Bursary Fund		Garissa County	Chief Officer -Finance
Garissa County Revolving Fund		Garissa County	Chief Officer -Trade
Garissa County Emergency Fund		Garissa County	Chief Officer -Finance
Garissa County Investment And Development Authority		Garissa County	Chief Officer -Trade

4. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has been swept to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021 - 2022	2020 - 2021
			Kshs	Kshs
GARISSA COUNTY REVENUE COLLECTION ACCOUNT- A/C NO 1140761625- KCB	Kshs		3,851,377.21	7,846,111.11
TOTAL			3,851,377.21	7,846,111.11

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5. PROGRESS ON FOLLOW UP ON PRIOR YEAR 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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Unsupported Construction of Building.	We take your advice to fully support all payments as required. We have given stern instructions to all the accounting officers to adhere to the public procurement and disposal act and relevant regulations and that they will take personal responsibilities for such issues in the next system audit	County Chief Officer- County Affairs	Not Resolved	July 2023
1.2	Unsupported Construction of Roads	The matters noted during the physical verification have so far been corrected and the necessary documents to ascertain are available for audit review.	County Chief Officer- Roads	Not Resolved	July 2023
1.3	Unsupported Construction and Civil Works.	We take your advice to fully support all	County Chief Officer – Finance	Not Resolved	July 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timefra me: (Put a date when you expect the issue to be resolved)
		payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.			
1.4	Unsupported Rehabilitation of Civil Works	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2023
1.5	Unsupported Purchase of Vehicles and Other Transport Equipment.	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.6	Unsupported Rehabilitation and Renovation of Plant, Machinery and Equipment.	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2023
1.7	Unsupported Purchase of Office Furniture and General Equipment	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2023
2.0	Unsupported Use of Goods and Services	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)
3.0	Unsupported Other Grants and Transfers.	All the payment vouchers that relate to the Grants and Transfers have so far been fully supported and available for audit review.	County Chief Officer – Finance	Not Resolved	July 2023
4.0	Unsupported Transfers to Other Govt Units.	We take your advice to fully support all payments as required. All the necessary documentation have so far been provided to the Auditor for their action.	County Chief Officer – Finance	Not Resolved	July 2023
5.0	Pending Accounts Payable	The pending bills indicated in annex 1 to the financial statements are purely for the financial year under review 2018/2019. The pending bills arose due none or late disbursement of funds by the National Treasury. Disclosure was done in accordance with the new reporting template for June 2019.	County Chief Officer- Finance	Not Resolved.	July 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6.0	Variances between Statement of Receipts and Payments and IFMIS Balances.	The Variances were reconciled and the statements as in IFMIS and Financial Statement agree.	County Chief Officer – Finance	Not Resolved	July 2023
Key Audit Matters 1.0	Budget Control and Performance.	The Under absorption of budget observed in both the recurrent and development expenditure was as a result of delays in the release of funds by the national treasury, making it difficult for the County Government entities to utilize funds on time leading to the under absorption	County Chief Officer- Finance	Not Resolved.	July 2023
2.0	Unresolved Prior Year Matters.	The Prior year Audit Matters have so far been discussed in the senate and awaiting clearance.	County Chief Officer- Finance	Discussed by The Senate awaiting verdict	July 2023
Basis For Conclusion. 1.0	Non adherence to Recommended Ratio of Employee Cost to Total Revenue.	The major factor that contributed to the increase in compensation is that, the county government took on the services of locum health	County Chief Officer- Finance	Not Resolved	July 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)
		workers who were not budgeted for in the last financial year hence resulted in the hike of the wage bill. There were few recruitments by the county public service board of 29 employees in different departments to help them handle the shortages that came as a result of attrition from retirements and transfers to other counties. Mitigation Recruitment: No further recruitment of new employees unless there is dire need to fill gaps. The county public service has advised that in such a situation, a convincing explanation has to be forwarded to them for gap analysis and consideration and also forwarded to			

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		the county treasury for budgeting. The county government plans to cease the services of locum health workers.			
2.0	Staff Recruitment for the year Under Review.	The staffs have so far been confirmed and necessary documents available for audit review.	County Chief Officer-Finance	Not Resolved	July 2023
3.0	Retention of Staff Aged Over Sixty Years.	An analysis of the said officers showed that some of them are employees with disability and the mandatory retirement age for such employees is 65yrs. Others were state officers and the rest were technical and specialists engaged on either 3 or 5yrs contract. All the files are available for scrutiny.	Payroll Manager	Not Resolved.	July 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)
4.0	Unsupported Hiring Of Temporary Employees.	The County Government utilized manual payroll for the employees that were waiting the processing of their personal numbers, as there was a delay in the issuance at IPPD HQ due to changes in the process of issuing new personal numbers. Most of the staff in manual payroll are casuals in the department of health who cannot be issued with personal numbers since they earn less job group A which is the minimum job group in the IPPD system	Payroll Manger	Not Resolved.	July 2023
5.0	Unapproved Inter account Borrowing.	The Inter Account borrowing was settled and the amount transferred to the respective bank accounts.	Chief Officer - Finance	Not Resolved	July 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6.0	Weak Internal Controls in Revenue Collection.	The county is in the process of Procuring and Installing Revenue Software to curb the leakages in terms of Revenue Collection.	Chief Officer -Revenue	Not Resolved	July 2023
7.0	Decline in Own Generated Revenue.	The under collection of revenue was as a result of the following: Security concerns, Drought as well as Change of administration among many other factors. However the department of revenue is coming up with mechanism to enhance revenue collection such as development of revenue software and putting in place all other administrative measures to seal loopholes in the revenue collections.	County Chief Officer- Finance	Not Resolved	July 2023
8.0	Failure to Maintain Fixed Asset Register.	The County Executive maintains a fixed asset register but it's true that the valuation was not	County Chief Officer- Finance	Not Resolved	July 2023

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		done by the time of audit. The process of ascertaining the assets of the defunct local authorities and their valuation is still ongoing and will be included in the asset register once it's concluded			
9.0	Inadequate Safeguards for ICT Environment and Data Security.	The ICT directorate for Garissa County has been established as a directorate in the financial year 2018/2019 by his Excellency the Governor, The ICT policy in place as well. The data security and disaster plan will form part of the ICT policy that will be implemented, readily availed and communicated throughout the organization as per the ICT ISO 27001. We shall also formally document all approved processes to manage upgrades	Chief Officer- ICT	Not Resolved	July 2023

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		made to our financial systems soonest possible.			
10.0	Lack of Audit Committee and Audit Charter.	The County Government of Garissa has fully established and operational Internal Audit Department with Audit Charter as well as Audit Committee is in place.	Chief Officer- Finance	Not Resolved	July 2023

Issa Dubow Oyow.

CECM-Finance and Economic Planning

Sign. 

Date. 30/09/2022

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6. ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2021/22)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,981,803,065	1,942,167,002	1,981,803,064	1,387,262,145	7,293,035,276
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme					
World Bank – THUSCP					
Kenya Devolution Support Programme					
Youth Polytechnic support grant					
Abolishment of user fees in health centres and dispensaries					
Kenya Urban Support Programme (KUSP)					
Agriculture Sector Development Support Project (ASDSP)	2,500,000.00	3,500,000.00			6,000,000.00
Kenya Climate Smart Agriculture Project (KCSAP)	96,988,407.00	43,479,836.30			140,468,243.30
Water and Sanitation Development Project	223,166,948.65				223,166,948.65
Road Maintenance and Levy Fund					
TOTAL					7,677,353,249

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/NO	PAYEE NAME	CONTRACT NO.	AMOUNT
1	SAHAFI INESTMENT COMPANY	CGG/T/113A/14-15	3,215,938
2	QUADCORE TECHNOLOGY SOLUTIONS LTD	CGCRR/DHLP/096/2016-2017	21,106,200
3	HOLBORN GROUP LTD	CCG/T/63/14-15	14,500,000.00
4	DULCON K LIMITED	CGG/T/056/14-15	6,986,245.00
5	HIROLA BOOKSELLERS	CGG/ECD/Q/004/2018-2019	850,00000
6	EGHAL CONSTRUCTION AND INVESTMENT	CGG/WS(F/044/2018-2019	6,951,210.00
7	EGHAL CONSTRUCTION AND INVESTMENT LIMITED	CGG/WS/T/033/2018-2019	5,930,000.00
8	SAHAFI LNESTMENT COMPANY	CGG/TF115A/14-15	3,215,938.00
9	SAHAFI INVESTMENT COMPANY	CGG/T/270A/14-15	6,298,445.00
10	SAHAFI INVESTMENT COMPANV	CGG/T/131A/14-15	12,499,097.00
11	SAHAFI INVESTMENT COMPANY LTD	CGG/T/DLH P/202/2014-2015	6,500,000.00
12	SAHANE ENTERPRISE LTD	CGG/W5/Q/WT/007/2019-2020	1,500,000.00
13	E PLUS AMBULANCE(RED CROSS)	CCG/HEALTH/T/019/2014-2015	9,452,864
14	KENYA MEDICAL SUPPLIES	CCG/HEALTH/T/02T/17-18	78,128,714
15	QUACORE TECHNOLOGY	CCCN/DHLP/141/2016-2017	7,494,064
16	SABENA BUILDING CONTRACTORS	CGG/T/92/2013-2014	10,452,330

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17	MAIMA INVESTMENT LTD	CGG/LSPP/Q/002/2018-2019	750,000
18	MOHAMAR GENERAL SUPPLIES CONSTRUCTION COMPANY LIMITED	CGGN/DLHP/I03/2014/15	8,920,000
19	HANSHIS COUNSTRUCTION COMPANY LTD	CGG/DLHP/1Z3/2015-2016	378,624
20	HANSHIS COUNSTRUCTION COMPANY LTD	CGC/DLHP/121/2015-2016	4,721,931
21	HANSHIS COUNSTRUCTION COMPANY LTD	GCC/DLHP/124/2015-2016	5,681,561
22	R & R CONSTRUCTION WATER AND CIVIL WORKS LTD	CCG/DLHP/055/2014-2015	2,945,448
23	BURALE INVESTMENT LTD	CGG/T/73/14-15	3,648,628
24	SANJAB AND SONS COMPANY LTD	CGG/T/105/14-15	3,589,860
25	DOMAAL COMPANY LIMITED	CGG/ALFC/T/009/ 2018-2019	4,838,540
26	JATZ INVESTMENT	CGG/ALFC/T/006/ 2018-2019	2,486,000
27	MYSPE ENTERPRISES LTD	CGG/ALFC/ /012/ 2017-2018	665,690
28	AL-NASSARAUTO SPARES & HARDWARE	CCC/ALFC/Q/018/ 2017-2018	122,000
29	BURA CONTRACTORS	CGC/ALFC/T/020/2018-2019	3,800,000
30	ALORE CONSTRUCTION LIMITED	CGC/ALFC/T/025/2018-2019	6,400,000
31	IBNU- BASHIR 81 CONSTRUCTION CO. LTD	CGG/ALFC/Q/018/ 2018-2019	499,250
32	ORE INVESTMENT LIMITED	CGG/ALFC/T/028/2018-2019	7,200,000
33	WARSAN TOYOTA GARISSA	112/89654	466,989
34	KUNE MUHUMED SALAT	CGG/ALFC/T/001/ 2017-2018	3,400,000
35	MOHAMED ABDULLAHI HASSAN	CGG/ALFC/T/002/ 2017-2018	4,800,000
36	SHAM SUPPLIERS & CONTRACTORS COMPANY LTD	CCG/ALFC/T/15/ 2019-2020	4,895,650
37	SMART CONSTRUCTION & ENGINEERING CO. LTD	CGG/ALFC/T/12/ 2019-2020	19,330,010

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38	SHAM SUPPLIERS & CONTRACTORS COMPANY LTD	CCC/ALFC/T/09/ 2018-2019	3,974,246
39	GANUNI CONSTRUCTION	GCG/7/67/2014-2015	13,208,507.00
40	BARHAM YOUNG TRADERS	CCC/ALFC/T/22/ 2019-2020	22,880,600
41	GREAT STANVIC LTD	CGG/ALFC/T/013/ 2018-2019	13,680,100
42	AYANDA TRADERS	CCC/ALFC/T/004/ 2018-2019	21,930,550
43	NORTHERN LIBERTY BUILDERS	CCC/WS/Q/004/2018-2019	768,280
44	SAHANE ENTERPRISE LIMITED	CGG/W5/T/046/2018-2019	5,880,000
45	AL IBRAHIM CONTRACTORLIMITED	CGG/WS/T/065/2018-2019	4,480,000
46	MARZUK CONSTRUCTION COMPANY LIMITED	CCC/WS/T/028/2015-2016	9,150,562
47	HORMUD CONSTRUCTION CO.LTD	CGC/WS/T/041/2018-2019	4,200,845
48	ARAM INVESTMENT LTD	CCC/WS/T047/2018-2019	5,860,000
49	DOHA TRADERS LIMITED	CGC/WS/Q/037/2017-2018	1,485,960
50	AL-HIJAZ CONSTRUCTIONCO. LTD	CGC/WS/T/055/2018-2019	6,900,000
51	MADOGASHE CONSTRUCTION CO.LTD	CGC/W5/T/037/2018-2019	5,710,952
52	TOWFIQ INVESTMENT AND SUPPLIERS	CCC/WS/Q040/2018-2019	2,000,000
53	ABRAHAM MERCHANDISE SOLUTION	CGG/WS/Q/016/2018-2019	1,494,500
54	ADAMS CONSTRUCTION CO, LTD	CGG/WS/021/2018-2019	6,146,527
55	NOGOB ENTERPRISE LTD	CGG/WS/T/038/2018-2019	4,078,099
56	HAIDAFIN COMPANY .GENERAL SUPPLIERS	CGC/WS/Q/003/2018-2019	950,000
57	NORTHERN PROFESSIONAL INVESTMENT	CGCAVS/Q/007/2018-2019	652,800
58	TALABAT INVESTMENT LTD	CCGANS/T/055/2018-2019	6,900,000
59	TANZIL COMMUNICATION LIMITED	CGG/WS/Q/015/2018/2019	7,408,200

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60	TANZIL COMMUNICATION LIMITED	CGG/WS/Q/073/2018/2019	7,408,200
61	GARISSA MART	CCG/IRR/Q/001/2018/2019	493,020
62	MOTHER AND SON CONSTRUCTION CO.LTD	CGG/WS/Q/025/2018-2019	1,200,000
63	KAHIN CONSTRUCTON COMPANY LTD	CCGAVS/Q/029/2018-2019	1,950,000
64	CARAT INVESTEMENT LIMITED	CGG/WS/T/034/2018/2019	5,004,228
65	QALIYE CONSTUCTION & TRANSPORT COMPANY LTD	CCG/T/219/2014-2015	2,998,900
66	SMART CONSTRUCTION AND ENGINEERING CO. LIMITED	CGC/WS/048/2014-2015	9,200,580
67	ABDULRIZAQ HAJI ADAN	111/100	1,260,000
68	DAD AND SON INVESTMENT LTD	CGC/Q/T/96/2014-2015	5,203,100
69	MARHABA HOLDINGS CO.TD	CCG/WS/Q/032/2018-2019	1,500,000
70	ALHARBI INVESTMENT LTD	CCG/WS/Q/039/2018/2019	1,500,000
71	KHULOLE CONSTRUCTION CO.LTD	CGC/WS/Q/WT/016/2019-2020	1,500,000
72	MASLAH EXECUTIVE LTD	GG/WS/Q/WT/014/2019-2020	1,500,000
73	MEJAR CONSTRUCTION	GC/WS/Q/WR/008/2019-2020	2,000,000
74	KARAMARDA CONSTRUCTION AND GENERAL SUPPLIERS	CG/WS/Q/WT/002/2019-2020	1,500,000
75	QALIYE CONSTUCTION & TRANSPORT COMPANY LTD	CGG/T/DLHP/079/2014-2015	2,736,060
76	TALABAT INVESTMENT LTD	CG/WS/Q/WT/003/2019-2020	750,000
77	SINAY CONSTRUCTION C.LTD	GC/WS/Q/W/010/2019-2020	1,500,000
78	HARIR TRADERS AND TRANSPORTERS	CG/WS/WT/018/2014-2015	2,700,000
79	GHEREWANI CONSTRUCTION CO. LTD	GG/WS/Q/WT/0105/2019-2020	750,000
80	MASLAH EXECUTIVE LTD	CG/WS/Q/WT/015/2019-2020	1,500,000
81	GULHAN GREEN GROCERIES	CG/WS/Q/WT/017/2019-2020	1,500,000

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82	BASHIR BUILDING AND CONSTRUCTION	CC/WS/Q/W/012/2019-2020	1,500,000
83	CARAT INVESTMENT LIMITED	CG/WS/Q/WT/011/2019-2020	1,500,000
84	SAHANE ENTERPRISE LIMITED	GC/WS/Q/WT/007/2019-2020	1,500,000
85	ROLLS ROCKING CONSTRUCTION CO-LTD	GC/WS/Q/WT/009/2019-2020	1,500,000
86	MUJMAL INVESTMENT LTD	GC/WS/Q/WT/013/2019-2020	1,500,000
87	BULLE CONSTRUCTION GENERAL SUPPLIES	CGG/WS/Q/048/2018-2019	1,500,000
88	MUBASHIR CONSTRUCTION AND CIVIL ENGINEERING	CC/WS/Q/WT/001/2019-2020	1,500,000
89	ABDIRAHMAN RAGE AMIN	GG/WS/Q/W/050/2018-2019	3,750,000
90	SUPER SERVICES AND INVESTMENT LTD	CGC/WS/Q/030/2018-2019	1,700,000
91	CANALAMARO CONSTRUCTION COMPANY LIMITED	CGG/T/044/2014-2015	7,362,940
92	CROSSVIEW INVESTMENT LIMITED	CGC/WS/T/002/2018-2019	7,800,000
93	NORTHERN LIBERTY	CGGFT/054/2014/2015	7,400,000
94	NASIYE CONSTRUCTION AND GENERAL SUPPLIES	CGGAV5/Q/042/2018-2019	1,935,000
95	SYCO LIMITED	CGG/T/003/2014-2015	15,102,800
96	VISION POINT LTD	CCC/T/173B/13-14	22,544,043
98	EGHAL CONSTRUCTION AND INVESTMENTS CO.LTD	GAWASCO/Q07/2018/2019	21,578,940
99	REHAN INVESTMENT COMPANY LIMITED	CGG/T/133A/2014/2015	12,500,000.00
100	DIISO CONSTRUCTION COMPANY LIMITED	CGG/T/82/2014-15	6,760,050
101	TOGWEINECONSTRUCTION &TRANSPORTERS LTD	CGG/T/167/2014-2015	1,000,000

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102	ZAMIL CONSTRUCTION AND TRANSPORTERS LIMITED	CGG/T/170M/2013/2014	8,169,800
103	AHZAAB INVESTEMENT LTD	GCG/T/81/2014-2015	6,817,200.00
104	DOHA TRADERS LIMITED	CGG/WS/001/2017-2018	1,948,000
105	HORSED INVESTMENT LIMITED	CGG/WS/T/040/2015-2016	9,500,562
106	ALI CABAL LIMITED	CCC/WS/T/034/2018-2019	4,879,000
107	HIJAZ CONSTRUCTION CO. LTD	CGG/WS/T/035/2018-2019	6,627,794
108	SOTURA CONSTRUCTION &TRANSPORTATION CO LTD	CCC/T/DHLP/350/2014-2015	7,606,962
109	ARAM INVESTMENT LIMITED	CCC/WS/T/045/2018-2019	6,912,510
110	GANALAMARO CONSTRUCTION COMPANY LIMITED	CCG/T/115/2014-15	6,985,500
111	DIISO CONSTRUCTION COMPANY LIMITED	CGG/T/82/2014-15	6,760,050
112	GALAYR CONSTRUCTION COMPANY LIMITED	CGG/T/Q7/2014/2015	23,539,300.00
113	MAHMAAR INVESTMENT LIMITED	CGG/T/15/2015/2016	10,701,853
114	NORTHERN LIBERTY	CCC/CAA7003/2017-2018	41,189,553.70
115	SABENA BUILDING CONTRACTORS	CCG/T/92/2013-2014	10,452,330.
116	AL IBRAHIM CONTRACTORS LIMITED	CGC/T/205A/2014/2015	12,500,000.00
117	AL IBRAHIM CONTRACTORS LIMITED	CGG/T/088A/2014/2015	16,500,000,00
118	AL IBRAHIM CONTRACTORS LIMITED	CGC/T/205A/2014/2015	12,500,000.00
120	SHAFFI MOBAMED ODHOWA	CCG/CA/025/001/4/1/2016	8,400,000.00
121	ALFEMO INVESTMENT LIMITED	CCC/T/124/2014-2015	12,500,000.00
122	ALI KUNE COMPANY LIMITED	CGC/T/65/2015/2016	2,569,400

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123	DOMAAL COMPANY LIMITED	CGG/ALFC/018/2018/2019	3,450,000.00
124	DOMAAL COMPANY LIMITED	CGG/ALFC/020/2018/2019	4,200,000
125	EGHAL CONSTRUCTION AND INVESTMENTS CO.LTD	CCG/T/22/2016-2017	20,857,500.00
126	BISHAAM CONSTRUCTION CO. LIMITED	CGG/HEALTH/T/016/ 2018-2019	4,444,250
127	GARISSA BROTHERS CIVIL ENG. LTD	CGG/HEALTH/T/002/2017-2018	4,195,186
128	SOTURA CONSTRUCTION&TRANSPORTATION CO LTD	CGG/Q/95/104/2014-2015	2,400,000
129	GONDARI CO. LTD	CGG/HEALTH/T/001/ 2017-2018	9,641,195
130	BIRIE CONSTRUCTION COMPANY	CGG/HEALTH/T/006/ 2018-2019	5,392,156
131	AHZAB INVESTMENT LIMITED	CGG/HEALTH/T/014/ 2018-2019	3,905,256
132	DIRIE AND SONS COMPANY LIMITED	CGC/T/10/16-17	163,827,435,00
133	LEGO CONSTRUCTION CO. LIMITED	CGG/HEALTHFT/009/ 2018-2019	7,959,544
134	MUBASHIR CONSTRUCTION & CIVIL ENGINEERING LTD	CGG/HEALTH/T/015/ 2018-2019	5,673,943
135	BAALGORAY CONSTRUCTION AND TRANSPORTERS	CGG/T/104/14-15	4,475,035.92
136	ROLLS ROCKIN CONSTRUCTION CO. LTD	CGG/HEALTHFT/013/ 2018-2019	9,013,440
137	AL IBRAHIM CONTRACTORS LIMITED	CGG/T/131A/2014/2015	12,486,512.00
138	DOMAAL COMPANY LIMITED	CGG/ALFC/013/2017-2018	4,850,000.00
139	DIRIE AND SONS COMPANY LIMITED	CGC/T/136/2016/17	44,500,195
143	AINUSHAMSHI CONSTRUCTION AND TRANSPORTERS LTD	CGG/T/107/14-15	23,948,992

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144	SANI OLE CONSTRUCTION	CGG/T/030/14-15	5,000,000.00
145	AL IBRAHIM CONTRACTORS LIMITED	CGG/T/131A/2014/2015	12,499,097
146	SYCO LIMITED	CGG/WS/Q/30/2018/2019	1,954,950.00
147	SANJAB & SONS COMPANY LIMITED	CGG/T/Q/1097/2014-2015	3,589,859.00
148	SIYAD SHEIKH SALAH	CGG/Q/097/VOL015/2014-2015	8,400,000.00
149	SERAR TRADING AND CONSTRUCTION COMPANY	CGG/T/DLHP/062/14-15	5,474,529.00
150	MUMAYAZ LTD	CCG/T/38B/2014-2015	11,500,000.00
151	RAYAN CONSTRUCTION COMPANY LTD	CGG/T/390/2014-2015	16,379,796.20
152	SAHAFI INVESTMENT CO LTD	CCG/T/DLHP/202/ 2014-2015	6,500,000
153	MUJMAL INVESTMENT	CCC/DHLP/7/2016-2017	9,900,150.00
154	HORSESEED ENGINEERING AND CONSTRUCTION	CCC/T/156/14-15	14,592,489.00
155	MAIMA INVESTMENT LIMITED	CGG/LSPP/Q/002/2018-2019	750,000
156	NASIYE CONSTRUCTION AND GENERAL SUPPLIES	CGG/UD/Q/002/2018-2019	373,450
157	NASIYE CONSTRUCTION AND GENERAL SUPPLIES	CCG/W5/Q/06/2020-2021	649,000
158	HALGAN BOOKSHOP	CCG/Q/DUD/005/2017-2018	1,506,376
159	GALER CONSTRUCTION AND SUPPLIES LIMITED	CCC/Q/UD/001/2020-2021	495,900
160	TOGWEINE CONSTRUCTION COMPANY &TRANSPORTERS	CGG/T/DLHP/2014-2015	5,800,000
161	CANALAMARO CONSTRUCTION COMPANY LIMITED	CCG/T/058/2014-2015	9,800,120

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162	HORSET INVESTMENT LTD	CCG/Q/065/16-17	1,714,703.00
163	NIMCO INVESTMENT LIMITED	CGG/T/070/2015-2016	7,800,000
164	TOGWEINE CONSTRUCTION AND TRANSPORTERS LTD	CCC/T/66/2014-2015	38,395,800
165	QUADCORETECHNOLOGY SOLUTIONS LTD	CCG/T/DHLP/141/2016-2017	7,494,064.00
166	MAHMAR INVESTMENT	CGG/T/15/2015-2016	6,400,200
167	FATCO LIMITED	CGC/T/146/2013/2014	119,218,240.00
168	GALAYR CONSTRUCTION COMPANY LIMITED	CGG/T/07/2014/2015	23,539,300.00
169	NEXT GENERATION TECHNOLOGIES	CGC/CPSB/Q/001/19-20	1,328,000.00
170	QONE CONSTRUCTION AND CIVIL ENGINEERING COMPANY LIMITED	CGG/T/203B/2014/2015	15,783,400.00
171	CHURI AGENCIES LIMITED	CGG/Q/002/2014/2015	4,000,000
172	BURALE MAINTAINANCE AND SUPPLIES LIMITED	CGG/Q/133/2013/2014	4,000,000
173	GELREWAY INVESTMENT LTD	CGG/WSC/005/2014/2014	4,000,000
174	MAHMAAR INVESTMENT LIMITED	CGG/T/006/2014-2015	5,500,000
175	ISRAA ENTERPRISE LIMITED	CGG/T/DHLP/100/2014-2015	8,721,237.28
176	HALGAN CONSTRUCTION COMPANY LTD	CGC/T/048/2014-2015	9,465,000.00
177	HALAL CONSTRUCTION 81 TRANSPORTERS COMPANY LIMITED	CCC/T/DLHP/019/2014-2015	4,800,000.00
178	GUTAALE CONSTRUCTION CO. LTD	CCG/T/028/2015-2016	10,670,872.00
179	DIRIE AND SONS COMPANY LIMITED	CCC/T/136/2016/17	44,500,195.00
180	F&A TRADING COMPANY LTD	CGG/T/2015-2016	17,399,978
180	DAD & SONS INVESTMENT COMPANY LIMITED	CCC/T/64/2014/2015	25,003,687.00
182	BUUTI ENTREPRISES LTD	CCG/T/116/14-15	9,546,700.00

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183	MICRAAJ SUPPLIES AND CONSTRUCTION COMPANY LTD	CGG/T/2015-2016	4,200,000
184	AFNAN FENERAL SUPPLIES	CGG/FIN/T/033/2018-2019	13,156,868.00
	TOTAL		1,383,348,868

ANNEX 3 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2020/2021	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2021/2022
Land					
Buildings and structures	11,337,651,653	807,557,660			12,145,209,313
Transport equipment	581,677,180	0			581,677,180
Office equipment, furniture and fittings	471,980,270	49,061,897			521,042,167
ICT Equipment	49,655,088	0			49,655,088
Machinery and Equipment	199,046,380	255,280,160			454,326,540
Heritage and cultural assets					
Biological assets	28,795,052	9,289,784			38,084,836
Intangible assets					
Infrastructure assets- Roads, Rails	192,122,042	53,765,204			245,887,246
Work in progress					
Total	12,860,927,665	1,174,954,705			14,035,882,370

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ANNEX 4 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly of Garissa	234,843,399	233,481,881	251,674,631	225,000,001	944,999,912	944,999,912	0	
	Total								

Director of Finance

County Executive



Director of Finance

County Assembly/fund/project



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ANNEX 5 – BANK RECONCILIATION/FO 30 REPORT

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REPUBLIC OF KENYA
BANK RECONCILIATION
GARISSA COUNTY

From Date: 01-JUN-22 To: 30-JUN-22 GARISSA COUNTY REVENUE FUND ACCOUNT
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000171499

Balance as per bank certificate	7,839,087.00
Less –	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	0.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add –	
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Bank Balance as per Cash Book	7,839,087.00

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