

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF  
GARISSA**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

PARLIAMENT  
OF KENYA  
LIBRARY

PAPERS LAID	
DATE	29/02/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	POLY CARP





---

## GARISSA COUNTY ASSEMBLY

### ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30<sup>TH</sup> JUNE 2023

---

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

TABLE OF CONTENTS

1.	Acronyms and Glossary of Terms .....	ii
a)	Acronyms .....	ii
b)	Glossary of Terms.....	ii
2.	Key Entity Information and Management.....	iii
4.	Foreword By the Clerk of The Assembly.....	xii
6.	Corporate Social Responsibility Statement/Sustainability Reporting .....	xviii
7.	Statement Of Management Responsibilities .....	xxii
9.	Statement of Receipts and Payments for The Year Ended 30 <sup>th</sup> June 2023 .....	1
12.	Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30 <sup>th</sup> June 2023.....	4
12A	Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30 <sup>th</sup> June 2023 .....	5
12B	Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30 <sup>th</sup> June 2023 .....	6
13.	Budget Execution By Programmes And Sub-Programmes.....	7
14.	Significant Accounting Policies .....	8
15.	Notes to the Financial Statements .....	14
16.	Progress On Follow On Prior Year Auditor’s Recommendations .....	22
17.	Annexes.....	23
	Annex 1 – Analysis Of Pending Accounts Payable .....	23
18.	F030 .....	26

1. Acronyms and Glossary of Terms

**a) Acronyms**

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

**b) Glossary of Terms**

Comparative FY	Means the financial year preceding the current financial year.
----------------	--



## 2. Key Entity Information and Management

### (a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 48 Members of County Assembly (MCAs) both elected and nominated to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

### (b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Abdi Idle
2.	Clerk of the County Assembly	Mohamud Abdirashid Santur
3.	Head of Departments	1. Mohamed Ahmed Idhifle 2. Mohamed Abdi Ahmed 3. Hassan Mohamed Mahdi 4. Fatuma Hussein Dagane

### (c) Fiduciary Management

The key management personnel who held office during the year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Mohamud Abdirashid Santur
2.	Director-Finance	Mohamed Ahmed Idhifle
3.	Deputy Director-Accounting Services	Mohamed Abdi Birik
4.	Deputy Director-Procurement Officer	Issack Ismail Yussuf
5.	Director-Budget	Fatuma Hussein Dagane
6.	Deputy Director-Internal Audit	Abdinoor Duale Ahmed

**Key Entity Information and Management (Continued)**

**(d) Fiduciary Oversight Arrangements**

1. Office of the Auditor General
2. Public Accounts and Investment Committee of the Senate
3. Public Accounts and Investment Committee of the assembly
4. Finance Committee of the assembly
5. Budget committee of the assembly
6. Garissa County Assembly Audit Committee

**(e) Garissa County Assembly Headquarters**

County Assembly Building  
P.O. Box 57-70100  
Posta Road  
Garissa, Kenya

**(f) Garissa County Assembly Contacts**

Telephone: (254) 702650013  
E-mail: [clerk@garissaassembly.go.ke](mailto:clerk@garissaassembly.go.ke)  
Website: [www.garissaassembly.go.ke](http://www.garissaassembly.go.ke)

**(g) Garissa County Assembly Bankers**

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

**2. Other Commercial Banks**

Premier Bank  
Kenyatta Avenue  
P.O Box 642-70100  
Garissa, Kenya

Equity Bank  
Kenyatta Avenue  
P.O Box 700-70100  
Garissa, Kenya

National Bank  
Posta Road  
P.o Box 1648-70100  
Garissa, Kenya

County Government of Garissa  
Garissa County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023

---

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

**(j) County Attorney**

County Headquarters  
P.O Box 563-70100  
Garissa