

REPUBLIC OF KENYA



Enhancing Accountability

REPORT
OF
THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
GARISSA**

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

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GARISSA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

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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.
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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 30th 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
Website: 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

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(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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Garissa County government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Public Accounts/Investment Committee
- c) Budget and Appropriations Committee
- d) Culture, Gender Youth and Sports committee
- e) County Affairs, Public Service and Intergovernmental Relations Committee
- f) Trade, Investment and Enterprise Development Committee
- g) Roads, Transport and Public Works Committee
- h) Education, Information, and ICT Committee
- i) Special Programme and Disaster Committee

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- j) Environment Committee
- k) Agriculture, Livestock and Pastoral Economy Committee
- l) Health Committee
- m) Water and Natural Resources Committee
- n) Lands, Physical Planning and Urban Development Committee
- o) Delegated Legislation Committee
- p) Members Welfare Committee
- q) Legal Affairs Committee
- r) Cohesion and Integration Committee
- s) Implementation Committee
- t) House Business Committee

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a) Rules, Procedures, Powers and Privileges Committee

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held Three meetings in FY 2022/23. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. Abdi I. Gure	Chairman	
Hon. Mohammed Abdi Farah	Member	Dadaab
Hon. Khadija Idriss	Member	Nominated
Hon. Hassan Dahir Noor	Member	Baraki
Hon. Abdirahman Mohamed Ali	Member	Sankuri
Hon. Ahmed Abdirahman Sheikh	Member	Liboi
Hon. Omar Abdi Hassan	Member	Damajale

b) Audit Committee

The audit committee was constituted in xxx. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held eight meetings in FY 2022/23. The committee members during FY 2022/23 were:

Member	Designation
Ahmed Abdirahman	Chair
Abdikadir Aden	V/Chair
Fouzia Mahamud Sigat	Member
Saadia Abdi Salah	Member
Abdinoor Duale	Secretary

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held Eight sittings to deal with arising matters. The members who served in the committee during the year were:

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Member	Designation	Ward
Hon. Fakrudin Haji Sadik	Chair	Goreale
Hon. Idriss Ismail Aden	V/Chair	Danyere
Hon. Marian Hassan	Member	Nominated
Hon. Abdi Omar Said	Member	Hulugho
Hon. Mohamed Abdi Farah	Member	Dadaab

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Mahat Abdikadir	Chair	Modogashe
Hon. Abdihakim Haret	v/chair	Bura
Hon. Mohamed Abdi Farah	Member	Dadaab
Hon. Abdi Omar Said	Member	Hulugho
Hon. Omar Abdi Hassan	Member	Damajaley
Hon. Halima Hussein Gure	Member	Nominated
Hon. Musdaf A. Ahmed	Member	Iftin
Hon. Abdi Ahmed Ali	Member	Nominated
Hon. Abdirahman M. Ali	Member	Sankuri
Hon. Issa Aden Abdi	Member	Sabena
Hon. Abubakar Khalif	Member	Galbet
Hon. Hajir M. Dahiye	Member	Abakaille
Hon. Hussein Dagane	Member	Township
Hon. Abdi Ibrahim Daar	Member	Balambala
Hon. Ahmed Abdirahman Sheikh	Member	Liboi

e) Lands and Urban Planning Committee

The Mandate of the committee all matters pertaining to urban planning, surveying, town management.

Member	Designation	Ward
Hon.Kadija Idris	Chair	Nominated
Hon. Abdirahman Muktar	V/chair	Ijara
Hon.Hajir M.Dahiye	Member	Abakaile
Hon.Issa Aden Abdi	Member	Sabena
Hon. Mohamed Sheikh	Member	Labasigale
Hon.Abdirahman M.Ali	Member	Sankuri
Hon.Ayan Mohamed Dahir	Member	Nominated
Hon. Farhia Buro	Member	Nominated
Hon. Fakrudin Haji Sadik	Member	Nominated
Hon.Dekow Duale	Member	Nominated
Hon.Abubakar M.Khalif	Member	Galbet
Hon.Fatuma M.Shide	Member	Nominated
Hon.Abdullahi I.Sigat	Member	Nanighi

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in the year 2021 and has a lapse of three years which is renewable and currently positions advertised since the contract of the previous once ended, this is to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in xxx where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected three bills through public participation.

Risk management

- Are there effective arrangements for risk management and internal control?
- Are there formal processes to identify and assess risks?
- Are there formal processed to analyse risks as a basis for how they should be managed?

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- Are there formal processes to assess changes in the internal and external environments which could give rise to risks?
- Risks identified and analysed in the period and how they were managed.

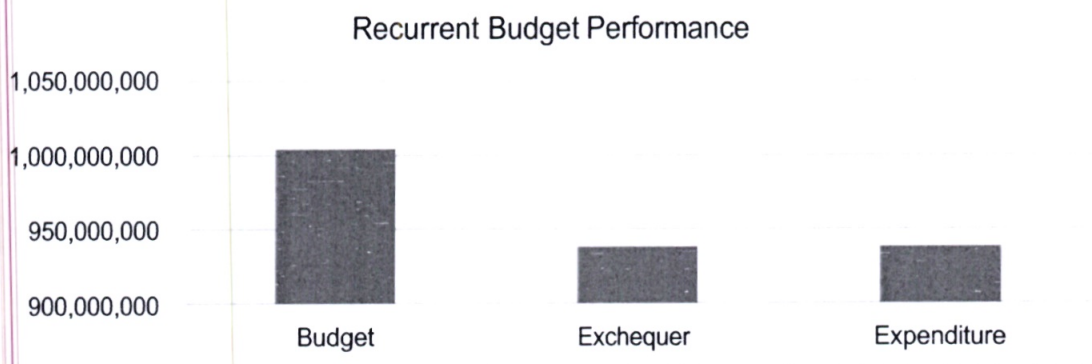
Compliance

The entity should identify the relevant laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

4. Foreword By the Clerk of The Assembly

(i) Budget performance

3 The county assembly budget for the year was Ksh. 1,004,003,881 where we received Ksh. 944,999,912 representing 93%. The actual utilization was Ksh. 944,992,514 representing 100% against the actual receipt.



- a) **Finance Bill 2023-** The Bill was important both for the county government and the people living in the county in that it helped striking a balance between the competing interests of the County Government for improved revenue mobilization and the need to cushion tax payers from over-taxation as well as maintaining low inflation and business competitiveness in the county and protect the traders from any haphazard increment of taxes that could have resulted in macroeconomic instability.
- b) **Approval of the Annual development Plan-** The Annual Development Plan (ADP) sets out the county strategic priorities, programmes and projects for the medium term that reflects the government’s development agenda for the coming financial year. It contains the programmes to be undertaken in considerations with the green economy, estimated cost, sources of funds, period, performance indicators, targets and the implementing agency.
- c) **Approval of the County Fiscal Strategy paper.** The CFSP outlines the Macroeconomic parameters affecting the fiscal framework that guides in preparation of the next financial year’s budget and the county spending plans in the medium term. It is expected that this document will create and enhance the understanding of how these parameters affects the County fiscal framework. It also informs and guide public discourse on progress made by that the County, and the development matters the County expect to undertake in the coming financial year and also ensure meaningful participation of the people in the budget process in accordance with article 201 of the constitution.
- d) The County Assembly of Garissa Approved the County Government Programme Based Budget Estimates for the FY 2022/2023 on 28th July 2022. The Committee Conducted Public hearings for the members of Public and other stakeholders to incorporate their views and areas of priority as provided for in Article 196 (1) (b) of the Constitution

(2010) which reads “a County Assembly shall facilitate public participation and involvement in the legislative and other business of the Assembly and its committees, and submissions from the assembly sectoral committees.

Accordingly, in the same Financial Year the Assembly considered the supplementary budget to prioritise Government key areas of operations on the 16th May 2023.

(i) Performance of key development projects

Expansion of Perimeter wall, Modern toilets, Procurement offices, Cafeteria, CCTV control room, Mosque, Renovation of old assembly buildings, Generator room.

The assembly is now constructing modern offices for use by staffs and members. A new assembly chambers and elevated water tank.

(ii) Comment on value-for-money achievements

The assembly considered the whole life cost of the product, manageable risks, meeting the requirements and the quality standards of the goods and services procured with the best use of the available resources. This in turn;

- Improved the working environment for the staff and members of the County Assembly
- It increased the level of oversight in the county
- Enhanced efficiency in the Service delivery in the County
- It increased the number of legislations passed and other approvals in the County Assembly
- Enhanced the staff moral leading to the efficiency in service delivery

(iii) Challenges and Recommended Way Forward

-Delay in fund disbursements- This has made the assembly delay in salary payments and not meet its operations cost. The assembly is in talk with relevant authorities on how things are streamlined.



Mohamud Abdirashid Santur
Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

Strategic development objectives

The key mandate of the County Assembly of Garissa is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2022/2023.

Program 1	Objective	Outcome	Indicator	Performance	Remarks
Legislation, oversight and representation	Three Bills passed into Acts of the County Assembly	Improved service delivery to citizens	Three bills were passed in the County Assembly	In FY 2023/2023 Three number of bills were passed xxx	None
	Enhanced professional development on budget oversight for the members of the County Assembly	Better analysing and understanding of the Programme based Budget and timelines	15% increase in timely analysis approvals of statutory documents	In the FY 2022/2023 MCAs were trained on budget making process	None
Program 2	Capacity Building and continuous professional development of Members of the staff	Increased the efficiency of the staff in executing their responsibilities and support to members	12 % Increase in the technical support to the Hon. Members Increased of the analysis reports provided to the		None

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			<p>Honourable members for consideration</p> <p>Timely advice to the members on procedural matter</p> <p>Increased in the number of county assembly staff who demonstrated an improved performance due to the Capacity building</p>		
	<p>Enhanced public participation and involvement of members of the Public in the legislative activities of the County Assembly</p>	<p>Facilitated public participation in the legislation, planning and budgeting process of the County Assembly</p>	<p>Increased in the level of Involvement by the members of the Public in the Legislative and budget making process of the County</p>	<p>In the FY 2022/2023 public Participation was conducted on the legislative activities of the assembly.</p>	<p>None</p>

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		Improved on the external communication	Assembly through enhancing the level understanding of documents by producing a popular version of them		
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6. Corporate Social Responsibility Statement/Sustainability Reporting

Garissa County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on 5 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

a) Sustainability strategy and profile -

The strategic efforts of the Assemblies are influenced by several developing trends within the global, continental and national contexts, including the effects of evolving democracies, emerging contestations, geo-political tensions, uneven global economic growth, increased expectations and demands, changing forces in global governance, and societal risks such as pandemics.

Global economic activity has slowed down economic growth, increase unemployment, and impact on healthcare systems.

The adverse impact on finance markets, disruption of global supply chains, tourism sector and other sectors of the economy had an adverse effect on the Kenyan economy. Currently Less money is being channelled to productive spending with the bulk of the funds spent in non- productive recurrent spending. The reduction in development spending has skewed the development-recurrent ratio even further, pushing the country into a position where government spending will have an even more muted impact on economic growth.

In the external analysis the poor economic performance had negative impact on the assembly directly as a result of continued fiscal consolidation that limits nominal budget increases.

The assembly has found itself that it can buy less with its fewer allocations to support the work of the legislature and its committees.

The additional budget pressure brought about by the impact of the Covid-19 pandemic will necessitate further mitigation to ensure financial viability and sustainability.

Certain constraints had affected the County Assembly ability to implement its selected strategy, including the following:

- a. The impact of Covid-19- The full impact of the Covid-19 virus remains unknown. However, it will certainly have a negative effect on economic growth, unemployment and government revenue. Closer to Parliament the effects have disrupted the work of Parliament, bring about health and security threats, and create process and resource constraints.
- b. Fire incidence at the assembly that has caused significant shock to the operational budget and strategic implementation of the institutional programmes
- The current pre-election period in the country have deviated the short-term trajectory of the Assembly to achieve certain strategic objectives.

c. Budget constraints- Economic growth is now expected to be extremely low over the medium-term, with a slump into negative territory in the short-term.

d. Aging technological infrastructure in the assembly, the fourth industrial revolution requires institutions to rethink their information technology strategies. However, due to the budget constraint, the assembly finds it difficult to invest in modern technology. Even in instances where such investments have been made, there is a slow adoption of technology and of new working ways.

- e. Ability to execute change initiatives due to the political environments -
- f. Various service providers support operation in the assembly; disruption in these services had an impact on the sustainability of the institution.

Key Achievement of the Assembly

- More engagement with stakeholders and suppliers
- Developed better Scheme of service for employees
- Enhanced communication strategy with the public
- Prioritization and improvement of the safety and health of the workers
- Enhanced public involvement in the decision-making process despite post covid shocks prevalence
- Strengthened ethics and Governance in the institution

Failures

- Fire incidence that has caused significant shock to the implementation of strategic plan of the institution
- Uncertainties in the local markets high-cost goods and services
- Delayed disbursement of funds from the national treasury
- High cost of inflation in the Country

b.) Environmental performance

The institution is guided by the national Environmental policy 2013 to promote better quality of life for present and future generations through sustainable management and use of the environment and natural resources. Accordingly, the right to a clean and healthy environment as enshrined in the Bill of Rights of the constitution Kenya 2010. The institution is therefore obliged to promote green economy within the institution improve maintenance of a healthy ecosystem. The institution has embraced the green environment through protection and restoration of natural resources, support in the development of environmentally friendly laws, Conducting EIA before initiation of projects. Planting of more trees, reducing water wastage and consumption.

Shortcomings

1. Budgetary constraints in conducting environmentally sustainable programmes
2. Lack of support from institutions charged with environmental protection
3. Lack of environmental awareness programmes

Waste management

-In a bid to reduce the impact of organization products from the environment the institution has placed garbage chambers for collection of garbage for solid waste disposal,
-Connection of sewage lines for proper disposal of liquid waste from the organization

c) Employee welfare

Garissa County Assembly hiring process is guided by the Assembly Human resource policy which is in line with Human resource and development Policy 2015 for the public service

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The policy outlines measures and strategies for ensuring that human resource development and capacity building in the public service is guided by Articles 10, 27, 54, 55, 56, 232 and Chapter six of the Constitution Kenya 2010.

Globally, women continue to participate in labour markets on an unequal basis with men, However Gender being a progressive idea the County Assembly has Committed itself to mainstream gender ratio and facilitate, promote equity and diversity, and eliminate discrimination in the employment of all Kenyans, particularly women, the youth, girls, and persons with disabilities as provided for in the National Employment Act 2007(revised 2012), National Gender Equality Act 2016, National Employment Act 2007 (Revised, 2012)

The Assembly has continually engaged its stake holders both internal and external in decision making as we appreciate the value of these interactions to promote transparency and integrity during the recruitment process. The institution appreciates the consultation with stakeholders in order to promote competency and give an insight of the unique values the candidate is required to bring to the organization. We also give feedback to the unsuccessful candidates and provide an avenue to seek redress in case not certified with the outcome.

On staff training and skill development it is guided by the Annual Human Resource plan where the assembly is committed to ensure continuous upgrading of core competencies, employee knowledge, skills and attitudes including their ability to assimilate technology to enable them create and seize opportunities for social advancement, economic growth and individual fulfilment.

On Career progression the assembly has continued to support and approve training at Masters Level for officers requiring the skills at this level for performance and career progression as prescribed in the respective career progression Guidelines. However, on the issue of performance management and employee reward system it was the work of the Human resource advisory committee to recommend to the Board for promotion on individual performance.

The Assembly has committed itself to comply with the occupational safety and health at work place in line with the Occupational Safety and Health Act (OSHA), 2007 and the Work Injury Benefits Act (WIBA), 2007 to secure the safety, health and welfare of people at work, and to protect those not at work from risks to their safety and health arising from, or in connection with, the activities of people at work. The purpose of WIBA, 2007 is to provide compensation to employees for work-related injuries and diseases contracted in the course of their employment.

However, the assembly is in the process of developing a policy regulating the Health and safety of its employees and has initiated range of measures to safe guard the health and safety of its employees including provisions of PPE, and provision of comprehensive Cover, Collaboration with security agents to provide security in the institution, sensitization of staff on occupational health and safety, information sharing.

d) Market place practices-

While safeguarding environmental sustainability and other stakeholders the assembly is guided by responsible purchasing of goods and services that cause less harm to the Environment.

During the reporting period, the assembly has undertaken a number of efforts to safeguard the consumer rights and interests

- Purchase of ethically sourced products
- Promotion and use of recyclable products
- Proper disposal of waste
- Stakeholder's engagements and proper feedback mechanism

e) Community Engagements-

The county assembly is obligated to its corporate social responsibility which is an integral part of the organization to foster societal advancement. During the reporting period the institution conducted a number of strategies to streamline its sustainability

- Promoting good labour practices within the assembly
- More involvement of the community in the decision-making process
- Promoting diversity within the institution and strengthened the working relationships among staff
- Enhanced community cantered budget making process
- Conducted Training development for the staff

F) Others

There were no CSR activities for the year.

7. Statement Of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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.

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Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 29.09.2023.



Mohamud Abdirashid Santur
Clerk of the County Assembly

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF GARISSA FOR THE YEAR ENDED 30 JUNE, 2023

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 County Assembly 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 County Assembly.

An unmodified opinion does not necessarily mean that the County Assembly 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 Assembly of Garissa set out on pages 1 to 22, which comprise of the statement of financial assets and liabilities

as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 County Assembly of Garissa as at 30 June, 2023 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 County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Domestic Travel and Subsistence Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.267,466,506 and as disclosed in Note 3 to the financial statements which includes domestic travel and subsistence allowances expenditure amounting to Kshs.111,448,481. Review of payment records and other supporting documents relating to the expenditure revealed that an amount of Kshs.5,834,300 was paid to officers who attended workshops, training and other official duties outside Garissa County. However, the payments were not supported with invitation letters, pre-travel approval by the management, training programs for the training attended and workshop attendance registers. In some instances, the mode of transport used was not indicated since the payments were not supported by bus tickets, work tickets or air tickets.

In the circumstances, the accuracy, completeness and regularity of domestic travel and subsistence allowances of Kshs.5,834,300 for the year under review could not be confirmed.

2. Unsupported Training Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.267,466,506 and as disclosed in Note 3 to the financial statements which includes training expenditure amounting to Kshs.47,388,116. Review of payment vouchers and other supporting documents relating to training expenses revealed that an amount of Kshs.500,000 was not supported with documents such as training attendance registers, payment schedules signed by recipients of training allowances, invitation letters or nomination letters to attend the training.

In the circumstances, the accuracy, completeness and regularity of training expenses of Kshs.500,000 for the year under review could not be confirmed.

3. Un-Supported Payment of Security Allowance

The statement of receipts and payments reflects use of goods and services amount of Kshs.267,466,506 and as disclosed in Note 3 to the financial statements which includes other operating expenditure amounting to Kshs.38,696,849, out of which Kshs.5,888,500 relates to security allowances. Review of the payment records and other supporting documents revealed that payments amounting to Kshs.1,410,500 were not supported with requisition letters and need assessment reports. In addition, criteria and scope of security engagement, rates of remuneration and mode of payment for the security services provided as well as approval from the County Assembly Service Board to engage National Police Service security services was not provided for audit.

In the circumstances, the accuracy, completeness and regularity of other operating expenses of Kshs.1,410,500 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly 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.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipt budget and actual on comparable basis of Kshs.986,684,755 and Kshs.903,302,421 respectively resulting to an under-funding of Kshs.83,382,334 or 8% of the approved budget. Similarly, the County Assembly spent Kshs.901,727,464 against an approved budget of Kshs.986,684,755 resulting to an under-expenditure of Kshs.84,957,291 or 7% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Pending Bills

Annex 1on pending payables reflects pending accounts payables totalling to Kshs.52,926,876 as at 30 June, 2024. Management has not explained why the bills were not settled during the year when they occurred. Failure to settle bills during the year to which they relate to distort the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

My opinion is however, not modified in respect to this matter.

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

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. Irregular Payment to County Assemblies Forum and Society of Clerks

The statement of receipts and payments reflects use of goods and services balance of Kshs.267,466,506 and as disclosed in Note 3 to the financial statements which includes other operating expenses of Kshs.38,696,849 out of which Kshs.750,000 is in respect to payment of subscription fees to the Society of Clerks at the Table (SOCATT). However, this is contrary to Section 37 of the Intergovernmental Relations Act, 2012 which requires operational expenses of the Society affiliated to county governments to be catered by the National Government.

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

2. Compensation of Employees

2.1 Non-remittance of Statutory Deductions

The statement of receipts and payments reflects compensation of employees balance of Kshs.550,785,416 and as disclosed in Note 2 to the financial statements which includes pension and other social security contributions amount of Kshs.39,201,576. The remitted

amount of Kshs.39,201,576 included remittance of Kshs.31,697,893 for the financial year 2021/2022. During the year under review, the County Assembly made deductions from employees' salaries amounting to Kshs.34,813,941 as employee's contributions to pension scheme (LAPTRUST) but only remitted Kshs.7,503,683 resulting in unremitted amount of Kshs.27,310,258 as at 30 June, 2023.

Further, the Assembly failed to implement the New National Social Security Fund (NSSF) Act No.45 of 2013 that took effect on 24 February, 2023 which provides that NSSF pension contributions be raised to twelve per cent (12%) of the pensionable wages, with the employer contributing six per cent (6%) of the employee's monthly pensionable earnings, paid from the organization's own resources and the employee contributing six per cent (6%) of the employee's pensionable earnings deducted from the employee's earnings. The contributions are made at two levels — Tier 1 and Tier 2 — based on pensionable earnings.

2.2 Over Employment of Staff in the County Wards' Offices

Included in the compensation for employees' expenditure of Kshs.550,785,416 is basic wages of temporary employee's expenses amounting Kshs.47,377,467. During the year under review, the Assembly had two payroll systems in operation – a manual payroll and Integrated Personnel and Payroll Database (IPPD) system. Review of available records revealed that the County Assembly of Garissa employed a total of two hundred and seventeen (217) staff as at 30 June, 2023 in the forty-eight (48) ward offices contrary to the Commission of Revenue Allocation (CRA) circular No. CRA/CSO/CMG/9/VOL.V(43) dated 3 August, 2020 on ward offices operation cost which allows a maximum of one hundred and forty-four (144) for the County Assembly of Garissa.

2.3 Non-compliance with Staffing Level Ceiling for County Assemblies

Included in the compensation of employees' expenditure of Kshs.550,785,416 is basic salaries of permanent employee's expenses amounting to Kshs.47,377,467. Review of the Assembly IPPD payroll for 30 June, 2023 revealed that the Assembly had one hundred and eleven (111) employees against the set limit of one hundred (100) employees as per Commission on Revenue Allocation Circular No. CRA/FA/01 VOL 11 (22) dated 28 June, 2018 on County Government Recurrent Expenditure ceilings. The Circular requires the maximum number of staff of County Assemblies for cluster 2 where the County Assembly of Garissa falls, be capped at 100 members of staff. Therefore, the Assembly exceeded the maximum set limit number of staff by eleven (11).

2.4 County Assembly's Wage Bill Above 35% Threshold

The County Assembly spent Kshs.550,785,416 on compensation of employees which is approximately 60.1% of the total revenue of Kshs.903,302,421 and thus exceeded the recommended ratio of 35% as stipulated in Regulation 25(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive Committee Member with the approval of the County Assembly set a limit on the County Government's expenditure on wages and benefits for its officers and the limit set shall not exceed thirty-five percent (35%) of the County Government's total revenue.

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

3. Unsupported Payments on Printing, Advertising & Information Supplies and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.267,466,506 and as disclosed in Note 3 to the financial statements which includes printing, advertising, information supplies and services expenditure and as disclosed in Note 3 to the financial statements amounting to Kshs.6,166,041. However, review of payment vouchers and supporting records revealed that cash purchases totalling to Kshs.246,400 relating to procurement of printing services were not supported by Electronic Tax Register (ETR) receipts signed by the officer undertaking the cash purchases as required by Regulation 93(2) of Public Procurement and Disposal Regulations, 2020 which provides that any procurement under low value procurement shall be supported by the original Kenya Revenue Authority Electronic Tax Receipt (KRA ETR Receipt) duly signed by the person undertaking the low value procurement of goods, works or services. In addition, the Assembly procured printing service totalling to Kshs.165,000 through low value procurement method but the amount was above the maximum threshold of Kshs.50,000 for that procurement method contrary to Second Schedule of threshold matrix of Public Procurement and Asset Disposal Regulations, 2020.

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 audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

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

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

Those charged with governance are responsible for overseeing the County Assembly'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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies and procedures may deteriorate.


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal 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 Assembly'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 Assembly 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 Assembly 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 February, 2024


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

9. Statement of Receipts and Payments for The Year Ended 30th June 2023

		2022/2023	2021/2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	903,302,421	944,999,912
Total receipts		903,302,421	944,999,912
Payments			
Compensation of employees	2	550,785,416	574,547,649
Use of goods and services	3	267,466,506	221,952,572
Transfers to other government entities	4	-	84,000,000
Social security benefits	5	-	20,209,709
Acquisition of assets	6	83,475,542	43,584,817
Total payments		901,727,464	944,294,747
Surplus/deficit		1,574,957	705,165

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29.09.2023 and signed by:


 Mohamud Abdirashid Santur
 Clerk of the Assembly


 CPA Abdiaziz Billow Adan
 Senior Accountant – County Assembly
 ICPAK Member Number: 22820

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

10. Statement Of Financial Assets and Liabilities As At 30th June 2023

		2022/2023	2021/2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	1,574,957	7,398
Total cash and cash equivalents		1,574,957	7,398
Imprests and Advances	14	-	697,767
Total financial assets		1,574,957	705,165
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		-	705,165
Represented by			
Fund balance b/fwd	16	-	370,191
Prior year adjustment	17	-	(370,191)
Surplus/(deficit) for the year		1,574,957	705,165
Net Financial Position		1,574,957	705,165

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29.09.2023 and signed by:



Mohamud Abdirashid Santur
 Clerk of the Assembly

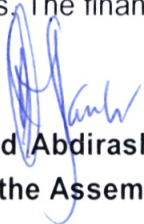


CPA Abdiaziz Billow Adan
 Senior Accountant – County Assembly
 ICPAK Member Number: 22820

11. Statement Of Cash Flows for The Period Ended 30th June 2023

		2022/2023	2021/2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	903,302,421	944,999,912
Payments for operating expenses			
Compensation of employees	2	(550,785,416)	(574,547,649)
Use of goods and services	3	(267,466,506)	(222,650,339)
Transfers to other government entities	4	-	(84,000,000)
Social security benefits	5	-	(20,209,709)
Total payments for operating expenses		(818,251,922)	(901,407,697)
Net receipts/(payments) from operating activities		85,050,499	43,592,215
Adjusted for:			
Prior year adjustment	17	-	(370,191)
Decrease/(increase) in accounts receivable:	18	-	(697,767)
Increase/(decrease) in accounts payable:	19	-	
Net cash flows from operating activities		85,050,499	43,222,024
Cashflow from investing activities			
Acquisition of assets	10	83,475,542	44,289,982
Net cash flows from investing activities		(83,475,542)	43,584,817
Net increase in cash and cash equivalents		1,574,957	(362,793)
Cash & cash equivalent at Start of the year		-	370,191
Cash & cash equivalent at end of the year		1,574,957	7,398

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29.09.2023 and signed by:


 Mohamud Abdirashid Santur
 Clerk of the Assembly


 CPA Abdiaziz Billow Adan
 Senior Accountant – County Assembly
 ICPAK Member Number: 22820

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023


Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,049,101,968	62,417,213	986,684,755	903,302,421	83,382,334	92%
Total	1,049,101,968	(62,417,213)	986,684,755	903,302,421	83,382,334	92%
Payments						
Compensation of employees	562,016,803	9,438,997	571,455,800	550,785,416	20,670,384	96%
Use of goods and services	243,784,461	28,143,790	271,928,251	267,466,506	4,461,745	98%
Social security benefits	10,000,000	-	10,000,000	-	10,000,000	
Acquisition of assets	233,300,704	(100,000,000)	133,300,704	83,475,542	49,825,162	62%
Total	1,049,101,968	(62,417,213)	986,684,755	901,727,464	84,957,291	91%
Surplus/ deficit	-			1,574,957	(1,574,957)	-

The underutilization in social security benefits was caused by lack of funding while that acquisition of assets was caused by work not completed and hence no certificate of payment was issued by project engineer.

The difference between the original and final budget has been caused supplementary budget passed by the assembly.

The entity financial statements were approved on 29.09.2023 and signed by:

Mohamud Abdirashid Santur
Clerk of the Assembly


CPA Abdiaziz Billow Adan
Senior Accountant – County Assembly
ICPAK Member Number: 22820

12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	815,801,264	37,582,787	853,384,051	818,474,699	34,909,352	96%
Total	815,801,264	37,582,787	853,384,051	818,474,699	34,909,352	96%
Payments						
Compensation of employees	562,016,803	9,438,997	571,455,800	550,785,416	20,670,384	96%
Use of goods and services	243,784,461	28,143,790	271,928,251	267,466,506	4,461,745	98%
Social security benefits	10,000,000	-	10,000,000	-	10,000,000	-
Total	815,801,264	37,582,787	853,384,051	818,251,922	35,132,129	96%
Surplus/ deficit	-	-	-	222,777	(222,777)	

The underutilization in social security benefits was caused by lack of funding.

The difference between the original and final budget has been caused supplementary budget passed by the assembly.

The entity financial statements were approved on 29.09.2023 and signed by:

Mohamud Abdirashid Santur
 Clerk of the Assembly


CPA Abdiaziz Billow Adan
 Senior Accountant – County Assembly
 ICPAK Member Number: 22820


12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	233,300,704	(100,000,000)	133,300,704	84,827,722	48,472,982	64%
Total	233,300,704	(100,000,000)	133,300,704	84,827,723	48,472,981	64%
Payments						
Acquisition of assets	233,300,704	(100,000,000)	133,300,704	83,475,542	49,825,162	63%
Total	233,300,704	(100,000,000)	133,300,704	83,475,542	49,825,162	63%
Surplus/ deficit	-	-	-	1,352,181	(1,352,181)	

while that acquisition of assets was caused by work not completed and hence no certificate of payment was issued by project engineer. The difference between the original and final budget has been caused supplementary budget passed by the assembly.

The entity financial statements were approved on 29.09.2023 and signed by:


 Mohamud Abdirashid Santur
 Clerk of the Assembly


 CPA Abdiaziz Billow Adan
 Senior Accountant – County Assembly
 ICPAK Member Number: 22820

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
P.1- Legislation and Representation	375,587,509	31,345,846	406,933,355	386,262,971	20,670,384
SP.1.1. Legislation and Representation					
P.2 Legislative and Oversight	440,213,755	6,236,941	446,450,696	431,988,951	14,461,745
SP.2.1. Legislative and Oversight					
P.3 General Administration and Planning	233,300,704.00	(100,000,000)	133,300,704	83,475,542	49,825,162
SP.3.1. General Administration and Planning					
Total	1,049,101,968	(62,417,213)	986,684,755	901,727,464	84,957,291

14. Significant Accounting Policies

The Significant 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 third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity 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 Garissa County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) Transfers from the Exchequer/ County Treasury

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 County Assembly.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The Garissa County assembly recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

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) 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.

4. In-kind contributions

In-kind contributions are donations that are made to the Garissa County assembly 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 Garissa County assembly 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.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

6. 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.

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 0 compared to KShs 0 in prior period as indicated on note xxx. *There were no other restrictions on cash during the year.*

8. Imprests and Advances

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.

9. Third party deposits and retention

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.

10. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

11. 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 Garissa County assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

12. Contingent Liabilities

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 Garissa County assembly; 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, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Garissa County assembly 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The Garissa County assembly 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 Garissa County assembly 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.

14. 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 28th Jul 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was two 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.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 10 explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Transfer From CRF

	2022/2023	2021/2022
	Kshs	Kshs
Transfers from the county treasury for Q1	140,000,000	153,999,911
Transfers from the county treasury for Q2	206,397,062	273,000,000
Transfers from the county treasury for Q3	163,602,938	217,000,000
Transfers from the county treasury for Q4	393,302,421	301,000,001
Cumulative amount	903,302,421	944,999,912

A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in Annex 5

2. Compensation Of Employees

	2022/2023	2021/2022
	Kshs	Kshs
Basic salaries of permanent employees	292,456,802	281,859,968
Basic wages of temporary employees	47,377,467	59,470,000
Personal allowances paid as part of salary	171,749,571	213,224,811
Pension and other social security contributions	39,201,576	19,992,870
Total	550,785,416	574,547,649

County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023
 Notes To The Financial Statements (Continued)

3. Use Of Goods And Services

	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	960,678	1,002,000
Domestic travel and subsistence	111,448,481	112,456,876
Foreign travel and subsistence	6,287,537	3,471,517
Printing, advertising and information supplies & services	6,166,041	1,422,120
Rentals of produced assets	1,800,000	4,860,000
Training expenses	47,388,116	26,893,000
Hospitality supplies and services	6,630,518	3,920,446
Insurance costs	23,398,030	41,088,088
Specialized materials and services	6,010,937	5,758,557
Office and general supplies and services	4,128,264	1,834,036
Fuel, oil and lubricants	10,182,195	2,020,081
Other operating expenses	38,696,849	14,565,400
Routine maintenance – vehicles and other transport equipment	2,866,928	931,668
Routine maintenance – other assets	1,501,932	2,426,550
Total	267,466,506	222,650,339

County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023
 Notes To The Financial Statements (Continued)

4. Transfers To Other Government Entities

Description	2022/2023	2021/2022
	Kshs	Kshs
Others, MCAs Car Grant	-	84,000,000
Total	-	84,000,000

5. Social Security Benefits

	2022/2023	2021/2022
	Kshs	Kshs
Social security benefits (Gratuity)	-	20,209,709
Total	-	20,209,709

6. Acquisition Of Assets

Non- financial assets	2022/2023	2021/2022
	Kshs	Kshs
Construction of buildings	83,475,542	39,386,128
Overhaul and refurbishment of construction and civil works	-	4,198,689
Total acquisition of non- financial assets	83,475,542	43,584,817
Total acquisition of assets	83,475,542	43,584,817

County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023
 Notes To The Financial Statements (Continued)

7. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022/2023	2021/2022
			Kshs	Kshs
Central Bank, Garissa County Assembly Recurrent, Kenya Shilling	1000238992	Recurrent	351	0
Central Bank, Garissa County Assembly Development, Kenya Shilling	1000323868	Development	1,352,180	1
National Bank, Garissa County Assembly Salary, Kenya Shilling	01040251905500	Commercial Bank	14,987	3,141
Premier Bank, Garissa County Assembly Salary, Kenya Shilling	2977778702	Commercial Bank	199,939	4,256
Equity Bank, Garissa County Assembly Operations, Kenya Shilling	0580266155162	Commercial Bank	7,500	0
Total			1,574,956	7,398

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

8. Imprests and Advances

<i>Description</i>	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests	-	697,767
Total	-	697,767

<i>Breakdown Of Imprest And Salary Advance Per Department</i>	2022/2023	2021/2022
<i>Imprests</i>	Kshs	Kshs
MCA's Department	-	697,767
Sub-Total	-	697,767
Grand Total	-	697,767

See Annex 6 for a detailed analysis of the outstanding imprests.

County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023
 Notes To The Financial Statements (Continued)

9. Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts	-	-
Imprests and advances	-	697,767
Third party deposits and retentions	-	-
Total	-	697,767

10. Changes In Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2022	-	-
Closing Imprests and Advances As At 30 th June 2023	-	697,767
Change In Imprests and Advances	-	697,767

County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023
 Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2021/2022	Additions for the year	Paid during the year	Balance c/f 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	20,147,722	82,200,887	(55,710,927)	46,637,682
Construction of Civil Works	-	6,835,300	(5,000,000)	1,835,300
Supply Of Goods	3,361,840	2,411,662	(4,128,264)	1,645,238
Supply Of Services	2,523,055	27,091,961	(26,806,360)	2,808,656
Total	26,032,617	118,539,810	(91,645,551)	52,926,876

2. Other Pending Payables (See Annex 2)

	Balance b/f 2021/2022	Additions for the year	Paid during the year	Balance c/f 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties	31,697,893	34,813,941	(36,056,376)	30,455,458
Total	31,697,893	34,813,941	(36,056,376)	30,455,458

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

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

The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

ix) Related party transactions:

	2022/2023	2021/2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	262,500,00	265,000,000
Key Management Compensation (Clerk and Heads of departments)	142,500,000	146,000,000
Total Compensation to Key Management	405,000,000	411,000,000
<u>Transfers from related parties</u>		
Transfers from the CRF	903,302,421	944,999,912
Total Transfers from related parties	903,302,421	944,999,912

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

16. Progress On Follow 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
GCA/2021/2022(07)	Unsupported Domestic Allowance	Adequate Supporting for the expenditure is done	Not resolved	Waiting for senate invitation
	Unaccounted Transfers to Other Government Entities	Adequate Supporting for the expenditure is done	Not resolved	Waiting for senate invitation
	Understatement of Imprests and Advances	Adequate Supporting for the expenditure is done	Not resolved	Waiting for senate invitation
	Irregular Payment of Subscription Fees	Adequate Supporting for the expenditure is done	Not resolved	Waiting for senate invitation
	Unsupported Construction of Office Block	Adequate Supporting for the expenditure is done	Not resolved	Waiting for senate invitation



Clerk of the County Assembly
 29.9.2023

Count Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023

17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Construction Of Buildings							
1.Nomad Construction Co.Ltd	6.10.2021		59,533,850	20,147,722	39,036,232	35,710,927	23,473,027
2. Macruf Investors Limited	11.4.2022		-	-	43,164,655	20,000,000	23,164,655
Sub-Total			59,533,850	20,147,722	82,200,887	55,710,927	46,637,682
Construction Of Civil Works							
1.MJG	25.4.2023		-	-	6,835,300	5,000,000	1,835,300
Sub-Total			-	-	6,835,300	5,000,000	1,835,300
Supply Of Goods							
1.Hirola Booksellers and Stationers	23.3.2023		-	-	1,135,238	-	1,135,238
2.Shawaai Electronic Appliances	17.3.2023		-	-	510,000	-	510,000
Sub-Total			-	-	1,645,238	-	1,645,238
Supply Of Services							
1.Standard Group Limited	07.01.2023			201,840	781,840	201,840	781,840

County Government of Garissa
Garissa County Assembly

Annual Report and Financial Statements For the year ended 30th June 2023

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
2.Nomad Palace Hotel	19.06.2023				180,000	-	180,000
3.Warsan Toyota Kenya	7.01.2023			312,991	287,130	312,991	287,130
4.Kenya Power and Lightening Company Limited				-	1,559,686		1,559,686
Sub-Total					2,808,656	514,831	2,808,656
Grand Total			59,533,850	20,662,553	93,490,081	61,225,758	52,926,876

Annex 2 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
			a	b	c=a-b		
Amounts Due To Third Parties							
1. Lapfund			10,000,000	-	10,000,000	20,922,264	
2. Laptrust			56,511,834	36,056,376	20,455,458	10,775,629	
Sub-Total			66,511,834	36,056,376	30,455,458	31,697,893	
Grand Total			126,045,684	97,282,134	83,382,334	52,360,446	

County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023
 Annex 3 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2022/2023
Land	60,000,000				60,000,000
Buildings and structures	67,707,421	83,475,542			151,182,963
Transport equipment	31,808,000				31,808,000
Office equipment, furniture and Fittings	26,803,436	6,010,937			32,814,373
ICT equipment	43,612,640				43,612,640
Machinery and equipment	16,920,000				16,920,000
Work in progress	20,147,722	28,325,260			48,472,982
Total	266,999,219	117,811,739			384,810,958

Count Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2023

Annex 4 – Bank Reconciliation/FO 30 Report

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BANK RECONCILIATION
 GARISSA COUNTY ASSEMBLY

From Date: 01-JUL-22 To: 30-JUN-23 GARISSA COUNTY ASSEMBLY RECURRENT ACCOUNT
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000238992

Balance as per bank certificate	76,166,004.30
Less –	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	76,165,653.85
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add –	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	350.45

Reconciled by: Abdirizak E. Kaban Signature: [Signature] Date: 30/06/2023
 Reviewed by: M.A. Bink Signature: [Signature] Date: 30-06-2023
 Approved by: M.A. Idhijffe Signature: [Signature] Date: 30/06/2023

REPUBLIC OF KENYA
BANK RECONCILIATION
GARISSA COUNTY ASSEMBLY

From Date: 01-JUL-22 To: 30-JUN-23 GARISSA COUNTY ASSEMBLY DEVELOPMENT ACCOUNT
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000323868

Balance as per bank certificate	11,547,273.70
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	10,195,093.70
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	1,352,180

Reconciled by: Abdiaziz B. Adan Signature: [Signature] Date: 30/06/2023
 Reviewed by: M.A Bink Signature: [Signature] Date: 30/06/2023
 Approved by: M.A Idhigle Signature: [Signature] Date: 30/06/2023

REPUBLIC OF KENYA
BANK RECONCILIATION
GARISSA COUNTY ASSEMBLY

From Date: 01-JUL-22 To: 30-JUN-23 GARISSA COUNTY ASSEMBLY OPERATIONS ACCOUNT
Bank: Equity Bank Kenya, Branch: garissa, Account Number: 0580266155162

Balance as per bank certificate	7,500
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	7,500

Reconciled by: Abdiqadir S. Aden Signature: [Signature] Date: 20/06/2023
 Reviewed by: M.A Bink Signature: [Signature] Date: 20/06/2023
 Approved by: M.A Idhipe Signature: [Signature] Date: 20/06/2023

REPUBLIC OF KENYA
BANK RECONCILIATION
GARISSA COUNTY ASSEMBLY

From Date: 01-JUL-22 To: 30-JUN-23 GARISSA COUNTY ASSEMBLY SALARY ACCOUNT
Bank: First Community Bank, Branch: Garissa, Account Number: 2977778702

Balance as per bank certificate	199,938.80
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Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book
--

4. Receipts in Cash Book not yet recorded in Bank Statement

Bank Balance as per Cash Book	199,938.80
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Reconciled by: Abdiaziz B. Aden Signature: [Signature] Date: 30-06-2023
Reviewed by: M.A. Bink Signature: [Signature] Date: 30-06-2023
Approved by: M.A. Idhifke Signature: [Signature] Date: 30-06-2023

REPUBLIC OF KENYA
BANK RECONCILIATION
GARISSA COUNTY ASSEMBLY

From Date: 01-JUL-22 To: 30-JUN-23 GARISSA COUNTY ASSEMBLY SALARY ACCOUNT
Bank: National Bank of Kenya, Branch: Garissa, Account Number: 01040251905500

Balance as per bank certificate	32,298,047.47
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	62,283,060
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	30,000,000
Bank Balance as per Cash Book	14,987.47

Reconciled by: Abdiaziz B. Xudu Signature: [Signature] Date: 30/06/2023

Reviewed by: M.A. Birik Signature: [Signature] Date: 30/06/2023

Approved by: M.A. Idhif Signature: [Signature] Date: 30/06/2023