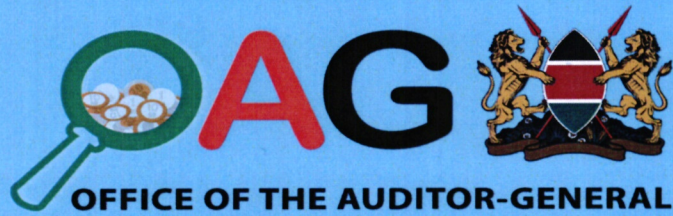


REPUBLIC OF KENYA



*Enhancing Accountability*

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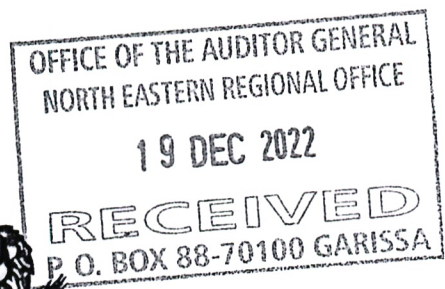
**OF**

**THE AUDITOR-GENERAL**

**ON**

**GARISSA COUNTY EMERGENCY  
FUND**

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



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**GARISSA COUNTY EMERGENCY FUND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

**Garissa County Emergency Fund  
Reports and Financial Statements  
For the year ended June 30, 2022**

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**Garissa County Emergency Fund  
Reports and Financial Statements  
For the year ended June 30, 2022**

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**1. Key Entity Information and Management**

**a) Background information**

Garissa County Emergency Fund is established by and derives its authority and accountability from Garissa County Emergency Fund Act, 2014 on 29<sup>th</sup> Sept 2014. The Fund is wholly owned by the County Government of Garissa and is domiciled in Kenya.

The fund's objective is to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority.

**b) Principal Activities**

The mandate of the Fund is to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority

**c) Board of Trustees/Fund Administration Committee**

Ref	Name	Position
1	H E Ali BunowKorane	Governor
2	H E Abdi Dagane Muhumed	Deputy Governor
3	Abdi Sheikh Muhumed	County Secretary

**d) Key Management**

Ref	Name	Position
1	ISSA DUBOW OYOW	CECM-FINANCE
2	ADAN HARUN ABDI	CHIEF OFFICER-FINANCE
3	MOHAMED DUBAT	FUND ADMINISTRATOR

**e) Registered Offices**

P.O. Box 1377-70100  
Treasury offices  
Lamu Road  
Nairobi, KENYA

**f) Fund Contacts**

E-mail: [Enquiries@garissa.go.ke](mailto:Enquiries@garissa.go.ke)  
Website: [www.garissa.go.ke](http://www.garissa.go.ke)

**g) FundBankers**

1. First Community Bank  
Garissa Branch

**2. Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O.Box 30084  
GOP 00100  
Nairobi, Kenya

**3. Principal Legal Adviser**

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