

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

GARISSA COUNTY SCHOLARSHIP FUND

FOR THE YEAR ENDED

30 JUNE, 2023

PARLIAMENT
OF KENYA
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GARISSA COUNTY SCHOLARSHIP FUND
COUNTY GOVERNMENT OF GARISSA

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023

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

Garissa County Scholarship Fund
Annual Report and Financial Statements for the year ended June 30, 2023

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1. Acronyms and Glossary of Terms

a) Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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**Garissa County Scholarship Fund
Annual Report and Financial Statements for the year ended June 30, 2023**

2. Key Entity Information and Management

a) Background information

Garissa Scholarship Fund is established by and derives its authority and accountability from Garissa County Scholarship Fund Act 2014 on September. The Fund is wholly owned by the County Government of Garissa and is domiciled in Kenya.

The fund's objective is to assist the bright and needy students within Garissa County with bursary for all levels of Education

The Fund's principal activity is issue of Bursary to the needy and bright students.

b) Principal Activities

The principal activity/mission/ mandate of the Fund is to issue bursaries to needy students

c) Fund Administration Committee

Ref	Name	Position
1	Sophia Hassan farah	Chairman
2	Mohamed Mohamud Abdullahi	V/Chairman
3	Abdullahi Diis Mohamed	Member
4	Salatho Hassan Farah	Member
5	Hassan Abdullahi Adan	Member
6	Salah Hassan Shafat	Member
7	Ali Ahmed Hassan	Member
8	Ifrah Aress Hussein	Member

d) Key Management Team

Ref	Name	Position
1	Hon Abass Abdullahi Khaar	CECM Finance
2	Adan Harun Abdi	Chief Officer Finance and Economic Planning
3	Abdi Omar Mohamed	Administrator of the Fund
4	Abdifatah Musa Mohamed	Fund Accountant

Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

SN	Position	Name
1	Directorate Internal Audit	Zeinab Dunto

f) Registered Offices

P.O. Box 563-70100
Garissa, KENYA

g) Fund Contacts

E-mail: info@garissa.go.ke
Website: www.garissa.go.ke

h) Fund Bankers

National Bank
Garissa Branch
01040256372800

i) Independent Auditors

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

j) Principal Legal Adviser

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

k) County Attorney

Garissa County Attorney
Garissa Headquarters

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3. Fund Administration Committee

Name	Details of qualifications and experience
1. Hassan Abdullahi Aden	BSc Banking and Finance, Programme support officer DRC
2. Salatho Hassan Farah	Diploma in Accounting, Cahier private school
3. Abdullahi Diis Mohamed	BSc Business Administration, AG. Director County administration
4. Mohamed Mohamud Abdullahi	BSc Environmental Science, Environmental officer- IRC
5. Sophia Hassan farah	Diploma Community Development- Community Development Officer
6. Salah Hassan Shafat	BSc Education- Teacher
7. Ali Ahmed Hassan	BSc Education- Teacher
8. Ifrah Aress Hussein	Diploma Community Development-Community Health Worker

4. Management Team

Name	Details of qualifications and experience
Hon Abass Abdullahi Khaar	CECM Finance- serve as NDMA coordinator
Adan Harun Abdi	Chief Officer Finance and Economic Planning- served as chief officer Agriculture cureintly Chief officer Finance
Abdi Omar Mohamed	Fund Accountant-Senior Finance officer special programme currently fund Accountant Scholarship.
Abdifatah Musa Mohamed	Fund Accountant-Served as internal Auditor before becoming the fund accountant