

REPUBLIC OF KENYA



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REPORT

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THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF GARISSA

FOR THE YEAR ENDED
30 JUNE, 2025

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COUNTY ASSEMBLY OF GARISSA

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional Financial Statements

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

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

B. Definition of Key Terms

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per article 177 of the Constitution of Kenya 2010. It 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) elected/ 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 County Assembly of Garissa day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Mohamud A. Santur
2.	Finance Director	Mohamed Ahmed Idhifle
3.	Principal Accountant	Mohamed Abdi Birik
4.	Principal Procurement Officer	Issak Ismail Yussuf

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a) Fiduciary Oversight Arrangements

- Office of the Auditor-General
- Public Accounts and Investment Committee of the Senate
- Public Accounts and Investment Committee of the Assembly
- Finance Committee of the Assembly
- Budget Committee of the Assembly
- Garissa County Assembly Audit Committee

b) County Assembly Headquarters

P.O. Box 57-70100
County Assembly Building
Posta Road
GARISSA, KENYA

c) County Assembly Contacts

Telephone: (254) 702650013
E-mail: clerk@garissaassembly.go.ke.
Website: www.garissaassembly.go.ke

d) County Assembly Bankers

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

2. Other Commercial Banks

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

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

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e) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

f) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

g) County Assembly Legal Advisor.

County Assembly Headquarters
P.o Box 57-70100
Garissa, Kenya.

3. Governance Statement

a. Background and roles

The County Assembly of Garissa 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 Act 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:

- i. Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- ii. Perform the roles set out under Article 185 of the Constitution.
- iii. 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.
- iv. Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- v. Approve county development planning; and
- vi. Perform any other role as may be set out under the Constitution or legislation.

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b. Profiles

NAME	QUALIFICATION	EXPERIENCE
<p>HON. ABDI IDLE GURE</p>  <p>SPEAKER CHAIR COUNTY ASSEMBLY SERVICE BOARD</p>	<ul style="list-style-type: none"> • Master in project Management, Jomo Kenyatta University of Agriculture and Technology (JKUAT); Continuing. • Forced Migration and Refugee Studies, University of Oxford, United Kingdom; July 2010. • Bachelor of Arts with Education, Islamic University in Uganda, September 1992 to July 1996. 	<ul style="list-style-type: none"> • July 2021 – to date. CARE International in Somalia, Education Technical Advisor. • January 2021 – June 2021. Regional Migration Policy Mapping Consultant – Nairobi • Chief Officer, Administration and Coordination The County Government of Garissa, Kenya, Garissa County; April 2018 to December 2020 • Program Coordinator and Facilitator International Organization for Migration, UN Migration Agency (IOM); January 2003 to April 2018 • High School Teacher/Principal Teachers Service Commission/Ministry of Education, Wajir and Garissa Counties- Kenya; July 1997 to December 2002

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**HON. MOHAMUD
ABDIRASHID SANTUR**



- CLERK
- SECRETARY
COUNTY
ASSEMBLY
SERVICE BOARD

- Certified Human Resource Practitioner (CHRP) 2025
- Master of Business Administration (Strategic Human Resource Management)
- Bachelor of Business Management (Human Resource Management)
- Diploma In Business Administration (ABE)
- Certified Public Accountant 1991: CPA 1

- Clerk to Garissa County Assembly and secretary GCASB, 2013 – To Date
- Clerk to Garissa Municipal Council, 2012 – 2013
- Treasurer - Garissa Municipal Council, 2007 – 2012
- Administration Officer – Nairobi City Council, 2005 – 2007
- Garissa County Council, 2001 – 2005
- Treasurer - Garissa County Council, 1996 – 2001
- Account Clerk – Kenya Reinsurance Corporation, 1991 – 1995

**HON. MOHAMED ABDI
WARAH**




- MAJORITY
LEADER
- MCA DADAAB
WARD

- Degree Bachelor in Business Management Human Resource, Mount Kenya University
- Diploma in Human Resource Management, Nairobi University
- Certificate in county governance, Jaramogi Oginga Odinga University of Science and Technology
- Kenya Certificate of Secondary Education (KCSE), Certificate
- Kenya certificate of primary education (KCPE), Certificate
- Certificate, senior leadership and development program (SLDP), Kenya School of Government

- Leader of the Majority, County Assembly of Garissa to date,
- Elected Member of County Assembly (MCA) – County Assembly of Garissa March 2013 to date
- Contract: (SC 3) Assistant Storekeeper (Warehouse) – World Food Program DAGAHALEY Refugee Camp.
- Contract:(SSA) Logistics Assistant -(Tally) April 2005- April 2006
- CSED-KENYA, Centre for sustainable empowerment and development Contract: short-term HR Assistant (Acting capacity) 2004 March; 2005 March

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<p>N. HUSSEIN MOHAMED DAGANE</p>  <ul style="list-style-type: none">• MINORITY LEADER• MCA TOWNSHIP WARD	<ul style="list-style-type: none">• Bachelors of Law, Riara University, ongoing• Diploma in International Relations	<ul style="list-style-type: none">• MCA Township Ward, United Democratic Party (UDA), Garissa County Assembly, 2022 to date..• Nominated MCA (Youth), Jubilee Party, Garissa County Assembly 2017- 2022.• North Eastern youth Representative, Jubilee Party, 2016 - 2017 July.• Garissa County Coordinator, Jubilee Party, 2016 - 2017 July.• Treasurer Youth Wing, United Republic Party (URP), 2014 - 2016• Assistant Manager, Dakawou Transporters, 2012 - 2013 December
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c. 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:

- i. Committee of Powers and Privileges
- ii. Public Accounts/Investment Committee
- iii. Budget and Appropriations Committee
- iv. Culture, Gender committee
- v. Youth and Sports Committee
- vi. County Affairs, Public Service and Intergovernmental Relations Committee
- vii. Trade, Investment and Enterprise Development Committee
- viii. Roads, Transport and Public Works Committee
- ix. Education, ICT, Vocational training and Library Services Committee
- x. Special Programme and Disaster Committee
- xi. Environment, Climate Change, Energy and Natural Resources Committee
- xii. Agriculture, Livestock and Pastoral Economy Committee
- xiii. Health Committee
- xiv. Water and Irrigation Services Committee
- xv. Lands, Housing, Physical Planning and Urban Development Committee
- xvi. Delegated Legislation Committee
- xvii. Members Welfare Committee
- xviii. Legal Affairs Committee
- xix. Cohesion and Integration Committee
- xx. Implementation Committee

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Annual Report and Financial Statements for the year ended June 30, 2025.

- xxi. House Business Committee
- xxii. Procedure, Rules and Broadcasting Committee
- xxiii. Public debt and Privatization Committee
- xxiv. Special Funds and Accounts Committee
- xxv. Selection Committee
- xxvi. Liaison Committee
- xxvii. Appointment Committee

d. Select Committees

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

i. Committee of Powers and Privileges

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 11 meetings in FY 2024/2025. The committee members during FY 2024/2025 were:

Name	Designation	Ward
Abdi Idle Gure	Chair	Speaker
Mana Abdirahman Moulid	Member	Nominated
Abubakar Haji Sugow	Member	Waberi
Abdirahman Mukhtar Ali	Member	Ijara
Timira Bishar	Member	Nominated
Aden Hassan Odhowa	Member	Dertu
Mahat Abdikadir Ibrahim	Member	Modogashe
Abdirahman Mohamed Ali	Member	Sankuri
Marian Mohamed Hassan	Member	Nominated
Hussein Mohamed Dagane	Member	Township
Ayan Mohamed Weyrah	Member	Nominated
Adow Omar Said	Member	Hulugho
Ahmed Noor Aden	Member	Dekaharia

ii. 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 two extra sittings to deal with arising matters. The members who served in the committee during the year were:

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Name	Designation	Ward
Fakrudin Haji Sadik	Chair	Goreale
Idriss Ismail Aden	Vice Chair	Danyere
Hussein Mohamed Dagane	Member	Township
Maryan Mohamed Hassan	Member	Nominated
Abubakar M. Khalif	Member	Galbet
Mohamed Sheikh Abdisalat	Member	Labasigale
Ahmed Abdirahman sheikh	Member	Liboi

iii. Budget and Appropriations Committee

The budget and appropriations committee provide 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:

Name	Designation	Ward
Hajir Mohamed Dahiye	Chair	Abakaile
Mahat Abdikadir Ibrahim	Vice Chair	Modogashe
Rukia Abdullahi Ali	Member	Nominated
Abubakar Haji Sugow	Member	Waberi
Omar Abdi Hassan	Member	Damajale
Mohamed Abdi Farah	Member	Dadaab
Abdiweli Aden Abdullahi	Member	Saka
Issa Aden Abdi	Member	Sabena
Yunis Abdi Ibrahim	Member	Masalani
Hassan Dahir Noor	Member	Baraka
Ahmed Noor Aden	Member	Dekaharia
Hussein Aden Durow	Member	Jarjara
Hussein Mohamed Dakane	Member	Township

e. Communication with all Stakeholders

The County Assembly of Garissa 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 Garissa 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 6 bills through public participation as shown below.

1.	Garissa County climate change Bill,2024 (Assembly Bill No.4 of 2024)
2.	Garissa County Livestock marketing Bill,2024 (Assembly Bill no.5 of 2024).
3.	Garissa County Disaster Risk Management Bill,2024

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4.	Garissa County Finance Bill 2024/2025
5.	Garissa County Supplementary Appropriation Act
6.	Garissa County Appropriation Act 2025/2026

f. Risk management

The County Assembly of Garissa has a risk management strategy and policy framework and is committed in its endeavour to manage risks to acceptable level across all areas of its operation and departments. The County Assembly pursues a structured approach to the effective management of risk and further institutionalize risk management practices to identify, prioritize, develop and implement appropriate risk treatment.

This policy supports the attainment of the following objectives:

- i. Enhanced risk awareness- A culture where employees in the County Assembly have a greater understanding of risks and their responsibility to manage them.
- ii. Result-Based Management- Improved decision making through the consideration of risks and their potential impact on the County Assembly objectives and budget allocations.
- iii. Protection of reputation- Anticipation of risks which could negatively affect the County Assembly reputation, impacting its ability to achieve its objectives.
- iv. Strengthening of Accountability- Enhanced management accountability and performance management through the definition of clear risk management roles and responsibilities.
- v. Transparency- Improved transparency within the County Assembly employees and other stakeholders, as risks are clearly communicated internally and externally.
- vi. Compliance with law requirements- Ensuring that the County Assembly fully complies with the legal requirement.

g. Compliance

The County Assembly as an entity its bound by the set organizational ideals that as an institution it must adhere to it in all its endeavours. This include:

1.Public Finance Management Act-its followed by the Assembly in making sure that utmost financial prudence in all its financial obligations. The Assembly is guided by the provisions in the said act on matters procurement in respect to tender and its award. The guiding principles of the said act are:

- ✓ Public funds must be used lawfully and in a way that promotes values for money.
- ✓ Budgets should be realistic and aligned with development plans
- ✓ Public participation in budget-making is mandatory.

2.County Assemblies approval Act 2012

3.County Government Act 2012

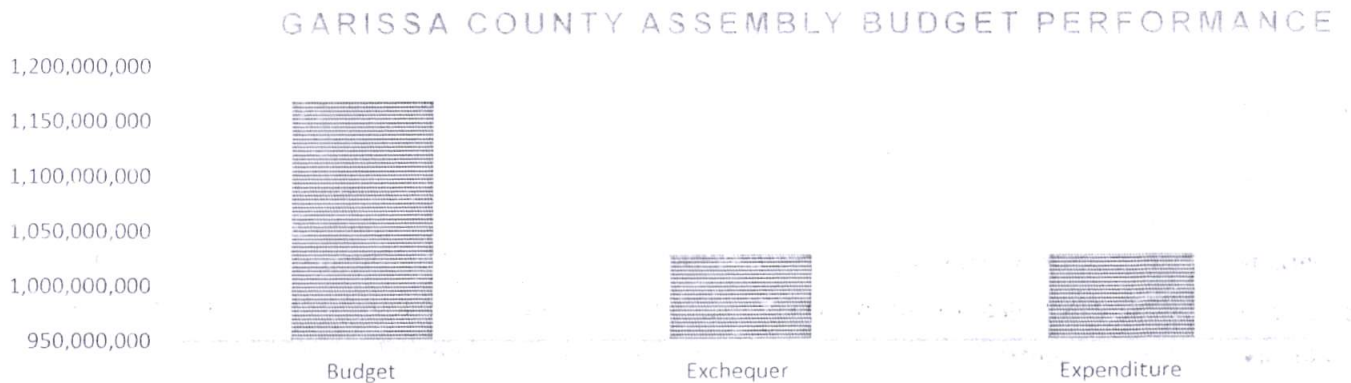
COUNTY ASSEMBLY OF GARISSA

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4. Foreword By the Clerk of The Assembly

(i) Budget performance

The County Assembly's original budget for the year was Ksh. 1,366,780,817. A supplementary budget of Ksh. 1,168,235,453 was later passed, reducing the initial budget by Ksh. 198,545,364. Of this revised amount, the County Assembly received Ksh. 1,028,333,260, representing 88% of the supplementary budget. The actual funds utilized amounted to Ksh. 1,028,325,425, achieving a 100% expenditure rate against the received funds.



(ii) Operational Performance

- a) The following laws were passed during the year
- o Garissa County climate change Bill,2024 (Assembly Bill No.4 of 2024)
 - o Garissa County Livestock marketing Bill,2024 (Assembly Bill no.5 of 2024).
 - o Garissa County Disaster Risk Management Bill,2024
 - o Garissa County Finance Bill 2024/2025
 - o Garissa County Supplementary Appropriation Act
 - o Garissa County Appropriation Act 2025/2026
- b) The County Assembly of Garissa Approved the County Government Programme Based Budget Estimates for the FY 2024/2025 on 27th June 2024 and subsequently passed a supplementary budget for FY 2024/2025 on 17th March 2025. 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.

The Assembly committees are agent of execution on matters legislation and all other related parliamentary undertakings. During the year in question, the success stories are as follows:

- A. Inquiry- Health Committee visited the Mikono Sub-County Hospital inquiring about the supply of drugs in the said facility, this to enhance oversight and entrench accountability in their oversight role.
- ✓ Health Committee visited bulla medina health centre getting to know the general status of the centre in regard to drugs supply, infrastructural sufficiency and personnel adequacy.
 - ✓ Water committee visited the twin tanks at the Garissa university inquiring the shortage of water experienced by the residents of soko-ngombe, alfarouq, bulla tawakal and its environs.
 - ✓ Water Committee visited the Masalani water project following the outcry by the residents.

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- B. Public Participation: The Assembly committees on Budget, Environment, Lands and Agriculture have subjected their respective bills to public participation, these bills are:
- Budget Committee- ADP, Budget estimates 2025/26 and Finance bill,2024
 - Environment- The Garissa County Climate change bill,2024
 - Agriculture- The Garissa County Livestock Marketing bill,2024
 - Lands- Amending the Dadaab Municipal Charter to incorporate Hagardera as part of Dadaab Municipality

C. Vetting: Assembly appointment committee and that of lands have vetted as follows:

- ✚ Nominees to Balambala municipality board
- ✚ Chair County Public Service Board (CPSB)
- ✚ Nominees to the selection Panel pursuant to section 58 A of the county Government Act, 2012.
- ✚ Vetting of external county assembly board members.

(iii) Performance of key development projects

During the year, the County Assembly implemented key projects including Office block, Chambers, Upgrading the Perimeter wall with electric wire, Modern gate, Cabro works, Installation of CCTV system, Sewer line connection, Installation of fire system, Powerhouse, Installation of Hansard system, connection to the main water system, upgrading of the Assembly cafeteria among others. The Assembly has managed to ensure the temporary structure in front of the Assembly is removed.

The projects have improved members and staff work environment which enabled increase in productivity.

The County Assembly has worked towards achieving this strategic achievement as enshrined in strategic plan, procurement plan and work plan and ensured completion of all this projects on time.

The County Assembly has practised fairness in ensuring contract process and procedures are respected by adhering to all laws regarding contracts including the Public Procurement Regulatory Authority Act, PFM Act et al.

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(iv) 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.

(v) 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 can be streamlined.



Mohamud A. Santur

Clerk of the County Assembly

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5. Statement of Performance against Predetermined Objectives

County Assembly

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

The key mandate of the County Assembly of Garissa is legislation, oversight, and representation. To achieve this, the assembly’s program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2024/2025.

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 2024/2025.

Strategic Pillar	Strategic Objectives	Key performance indicators	Activity	Achievements	Remarks
Strategic 1 legislative and oversight role	1) Develop and implement training and development programs on legislative and oversight function 2) Learning Visits, conferences, workshops, seminars and international exposures on oversight and legislative roles. 3) Enhanced budget	1) Improvement of the members on the general understanding of the standing orders. 2) Gives an in-depth understanding on the parliamentary norms and dictates so as inculcate those norms for better legislative delivery. 3) Members interrogating budget estimates and querying the votes of the county	<ul style="list-style-type: none"> - No. of bills passed - Quality of debate enhanced - No of queries raised by the members on the budget estimates, supplementary and the quarterly reports. 	12 Bills and Acts Passed. Members visited Machakos County Assembly and Nairobi County Assembly The budget estimate FY 25/26 was scrutinized and recommendations sent to the executive asking some clarification on pertinent matters.	

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	oversight for members of the county Assembly	departments one by one .		
	Prepare and process Committee Reports	No of reports prepared and processed.	Committees effectively acting on the committed business from the house and efficiently generating reports for action and approval.	12 reports generated and the various committees submitted for tabling and subsequent approvals.
	Publish Bills and Acts	No. of bills and Acts published.	Deliberations of the legislative proposals by various committees	12 bills and Acts published
	Capacity Building and continuous professional development of Members of the staff	No of trainings given to both. Increased the efficiency of the staff in executing their responsibilities and support to members	Professionally conducting various parliamentary activities such as inquiries.	10 trainings offered to various committees two inquiries were done by health and water committee. Health committee visited Mikono hospital to inquire about the concerns by the public on the shortage of drugs.

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				<p>Water committee visited the twin tanks at the Garissa University to inquire about the completion status of the said tanks following a petition by the residents of the bulla college 2 inquiries done..</p>
	<p>Generate annual Committee progress reports.</p>	<p>No. and quality of annual committee performance report.</p>	<p>-Preparation and Approval of the said report by Liaison Committee.</p>	<p>One (1) Committees progress report done and approved.</p>

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<p>Strategic 2 Promote supportive Environment for members and staff.</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>8 public participation exercise were undertaken.</p>
<p>Strategic 3 Governance and Human Resource Management</p>	<p>Establishment of members and staff welfare</p>	<ol style="list-style-type: none"> 1) Medical scheme given to both members and staff 2) Developed various policies related to the general well-being of the staff 3) Sponsored the Assembly team to participate in the CASA Games in order to encourage 	<p>Increased participatory in National Games and tournaments.</p>	<p>2 sporting engagements done and one medical cover rolled out.</p>

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		<p>sports and sports related matters.</p> <p>4) Sponsored the Assembly team to participate friendly match with County Assembly Of Tana River Team.</p>			
<p>Strategic 5 provide adequate physical, security and ICT infrastructure</p>	<p>Construction of Office block and Chambers</p>	<p>Improved service delivery to citizens</p>	<p>40 office space including 3 executive boardrooms were constructed for members and staffs. New chambers was built for members to conduct the plenary.</p>	<p>Improved working environment for members and staffs.</p>	<p>None</p>
	<ol style="list-style-type: none"> 1) Complete all on-going infrastructure 2) Construct parking pays 3) Construct elevated tanks 4) Connect to main sewer line 5) Acquisition of office equipment's 6) Acquire new Hansard system 7) Install CCTV surveillance systems 8) Construct Modern Gate 9) Live streaming 	<ul style="list-style-type: none"> ✓ created conducive environment for both members and the staff. ✓ Increased productivity realized. ✓ Increased public engagement 	<ol style="list-style-type: none"> 1. All ongoing constructions completed 2. parking pays done 3. sewer line connected to the main line. 4. Office equipment's bought and all offices 		

COUNTY ASSEMBLY OF GARISSA

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			<p>furnished.</p> <p>5. Hansard equipment's bought and installed.</p> <p>6. CCTV installed and working well with central control room established.</p> <p>7. Modern Gate Constructed</p> <p>8. Assembly presiding's is now live and active.</p>	
<p>Strategic 6 to widen deepen collaboration & partnership</p>	<p>1) Mapping of development partners and expectations</p>	<p>Letter of agreements signed between Garissa County Assembly and:</p> <p>1) RCK-refugee consortium Kenya</p> <p>2) VNGI-International</p>	<p>The partnership yield many engagements and support in terms of trainings attained.</p>	

6. Environmental and Sustainability Reporting

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.

Ability to execute change initiatives due to the political environments -

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
- Strengthened ethics and Governance in the institution.

Failures

- 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.

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 Postgraduate Masters degree 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) Marketplace practices-

The County Assembly of Garissa embraces diversity and offers services to all county residents without discrimination.

a) Responsible Supply chain and supplier relations-

The County Assembly of Garissa maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

b) Responsible ethical practices-

The County Assembly of Garissa operates on the set practises of Corruption free environment

c) Stewardship of goods and services

The County Assembly of Garissa safeguards the rights and interests of its citizens

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
- ❖ There were no CSR activities for the year.

7. Management Discussion and Analysis

This Management Discussion and Analysis provides a comprehensive review of the County Assembly of Garissa operational and financial performance highlighting key achievements, challenges, and future strategic directions. The county Assembly of Garissa has recently launched various completed projects i.e the modern offices for members and staffs, state of the art chambers, cabro inside and outside the assembly premises, fire systems, cctv cameras, motor vehicle shade et al. Other ongoing projects near completion.

The County Assembly of Garissa maintains exemplary compliance with statutory requirements. Our adherence to the Public Finance Management Act 2012 is demonstrated through timely budget submissions, quarterly financial reports, and transparent procurement processes.

The risks facing the organisation includes but not limited to security as members travel to far flung places to conduct public participation and information technology where all departments rely posing great risk.

We face Significant arrears primarily in pension contributions and suppliers impacting fiscal sustainability.

The county's economy has shown resilience despite external shocks including drought and global economic uncertainties

The Assembly is looking forward to fully digitization of the plenary for maximum contributions by members during sessions.

The Assembly has been facing difficulties in assessing funds from the CRF but with the current Act of County Assembly Fund in place will give the much autonomy needed from the executive.

COUNTY ASSEMBLY OF GARISSA

Annual Report and Financial Statements for the year ended June 30, 2025.

8. Statement of Management Responsibilities

Section 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 financial statements, which give a true and fair view of the state of affairs of the County Assembly for and as at the end of the financial year ended on June 30, 2025. 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 Executive/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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) 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 Accrual 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 financial statements give a true and fair view of the state of the Assembly's transactions during the financial year ended June 30, 2025, 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 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.

Approval of the financial statements

The County Assembly of Garissa financial statements were approved and signed by the Clerk on 29th September 2025



Clerk of County Assembly

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF GARISSA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 transitional IPSAS financial statements of County Assembly of Garissa set out on pages 1 to 19, which comprise of the statement of

financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Assembly of Garissa as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted Under IPSAS 33) and comply with the County Government Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Irregular Payment of Mileage Allowance

The statement of financial performance reflects expenditure of Kshs.685,514,107 on employees' costs as disclosed in Note 6 of the financial statements. Included in the expenditure is an amount of Kshs.221,547,009 on personal allowances paid as part of salary, out of which Kshs.67,950,468 was paid as mileage claims to Members of the County Assembly (MCAs).

However, it was noted that sixteen (16) nominated Members of the County Assembly were consistently paid the maximum reimbursable monthly mileage allowance of Kshs.147,481 and cumulatively were reimbursed Kshs.28,316,352. The basis for Management's decision to award the maximum monthly reimbursement to nominated Members was not explained or supported by documentation.

In the circumstances, the regularity of the unsupported mileage reimbursements amounting to Kshs.28,316,352 could not be confirmed.

2. Unsupported Domestic Travel and Subsistence Allowances

The statement of financial performance reflects expenditure of Kshs.280,376,966 on use of goods and services as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.149,360,851 paid as domestic travel and subsistence allowances. Review of payment records provided for audit revealed that amount of Kshs.2,488,400 was paid to officers as allowances for attending workshops, training and other duties outside Garissa County. However, the payments were not supported by minutes of the meetings, workshop attendance registers and evidence of travel.

In the circumstances, the accuracy and occurrence of expenditure of Kshs.2,488,400 on domestic and subsistence 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 the 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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts, recurrent and development reflects final receipt budget and actual on comparable basis of Kshs.1,168,235,453 and Kshs.1,028,333,260 respectively, resulting in an under-funding of Kshs.139,902,193 or 12% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report for the previous year several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. Review of the status during audit of the County Assembly in 2024/2025 revealed that the following matters remained unresolved:

No.	Audit Issue
1.	Budgetary Control and Performance
2.	Non-adherence to Fiscal Responsibility
3.	Non-Compliance with County Assembly Staffing Levels
4.	Failure to Deliberate Audit Reports of the Auditor-General
5.	Non-Compliance with One Third Rule in Employee Composition

Other Information

Management is responsible for the Other Information set out on page ii to xxv which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Assembly's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

Non-Achievement of Performance Targets

The statement of performance against predetermined objectives highlights three (3) strategic pillars in the Assembly's strategic plan, which include promoting legislative and oversight process, promoting supportive environment for members of the public and staff and promoting governance and human resource management. However, the reported activities and achievements for the year are not specific and measurable outputs. In several instances, performance is expressed in percentages without a clear basis or linkage to quantifiable targets, limiting the ability to assess actual progress.

In addition, under Strategic Pillar 1 (promote legislative and oversight functions), the Assembly had planned to develop and implement training and development programmes and to publish ten bills and acts. However, the County Assembly did not develop any training programmes and only six (6) bills were published, representing a shortfall of 40%.

Similarly, under Strategic Pillar 2 (promote supportive environment for members of the public and staff), the Assembly aimed at establishing a toll-free communication line. However, this was not implemented.

The Assembly did not achieve key targets as set out in the Annual Work Plan. The lack of clearly defined and verifiable performance indicators undermines effective performance evaluation and accountability.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the effect of matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, 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. Failure to Deliberate Reports of the Auditor-General

Section 50(2) of the Public Audit Act, 2015 states that within three months of receiving an audit report referred to under subsection (1), Parliament or the relevant County Assembly shall debate and consider the report and take appropriate action.

The County Assembly Public Accounts and Investment Committees did not deliberate and issue recommendations on the Auditor-General's Report on Garissa County entities since inception of devolved Governments. Despite the County Assembly incurring an expenditure of Kshs.1,797,600 with regard to domestic subsistence allowance on Public Accounts and Investment Committee retreat in Mombasa for deliberations and report writing on Auditor-General report on Garissa County between 24 to 28 March, 2025 there were no reports submitted for adoption.

Further, the statement of performance against County Assembly predefined objectives outlines oversight as one of the key programmes and functions of the County Assembly. However, the statement does not reflect performance achieved on oversight in respect to deliberations of the Auditor-General's reports.

In the circumstances, the effectiveness of the County Assembly in respect to execution of its oversight role could not be confirmed.

2. Employment of Partisan Staff Above the Approved Ceiling

Review of the human resource records revealed that the Assembly had engaged two hundred and fourteen (214) partisan staff members against the maximum recommended number of one hundred and forty-four (144), resulting in an excess of seventy (70) partisan staff members. This was contrary to Commission on Revenue Allocation Circular No. CRA/CSO/CMG//9/VOL V/59 dated 21 October, 2020 which recommended maximum number of three staffs to be attached to Members of County Assembly both elected and nominated, each earning a minimum salary of Kshs.30,341.

In the circumstances, the Assembly contravened the Commission on Revenue Allocation Circular on advisory of ward offices operation costs.

3. Non-Compliance with Staffing Level Ceiling for County Assemblies

Review of the Assembly's Human Resource Information System (HRIS) revealed that the Assembly had one hundred and twenty (120) permanent employees. The Commission on Revenue Allocation recommendation through Circular Number CRA/FA/01 VOL 11 (22) dated 28 June, 2018 on County Government Recurrent Expenditure ceilings addressed to County Governors and Speakers of County Assemblies, capped the maximum number of employees of County Assemblies under group 2 under which County Assembly of Garissa falls, at one hundred (100). As a result, the total number of staff exceeded the approved ceiling of one hundred (100) employees by 20 employees.

In the circumstances, Management was in breach of the Commission on Revenue Allocation Circular.

4. Non-Compliance with the One-Third of Basic Salary Rule

Review of the County Assembly Human Resource Information System (HRIS) Payroll for the financial year 2024/2025 revealed that seven (7) employees received net salaries that were less than one third of their respective basic salaries. This was contrary to the provisions of Section 19(3) of the Employment Act, 2007 which provides that without prejudice to any right of recovery of any debt due and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

5. Non-Adherence to National Cohesion and Integration Act in Employee Composition

Review of the County Assembly Human Resource Information System (HRIS) payroll revealed that the Assembly had a total of one hundred and twenty (120) employees. However, analysis of the employees' data revealed that 96% of the employees were from the dominant ethnic community with only 5% from other ethnic communities. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one third of its staff from the same ethnic community.

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

6. Failure to Settle Trade Payables as a First Charge

The statement of financial position reflects trade and other payables balance of Kshs.139,910,028 as disclosed under Note 12 to the financial statements. However, trade payables totalling to Kshs.6,000,000 were not treated as a first charge in the 2024/2025 budget and were outstanding for over one (1) year. This was contrary to

Regulation 41(2) of the Public Finance Management (County Government) Regulations, 2015 which provides that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations. Further, the current year under review budget did not include provisions to settle the pending trade payables.

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

7. Non-Adherence to Fiscal Responsibility Principle on Disbursement to County Assembly

The County Executive of Garissa transferred Kshs.1,028,333,260 to the County Assembly, representing 10.25% of the County Government's total revenue of Kshs.10,027,297,456. This amount exceeded the maximum allowable limit stipulated under Regulation 25 (1) (f) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the approved expenditures of a County Assembly shall not exceed seven (7) per cent of the total revenues of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Processing of Salary through Manual Payroll

Review of the County Assembly's payroll revealed that Management maintained two (2) parallel payrolls: one in the Human Resource Information System (HRIS) and another in an MS Excel spreadsheet. The Excel payroll included thirty-three (33) staff members,

among them three (3) Members of the County Assembly who were elected three (3) years ago. Management attributed the continued use of the manual payroll to the lack of personal numbers. However, no satisfactory explanation was provided for the prolonged delay in obtaining personal numbers.

Manual payroll systems are susceptible to payroll fraud, such as non-existent employees, unauthorized earnings and deletions without audit trail.

In the circumstances, the effectiveness of internal controls on payroll processing could not be confirmed.

2. Lack of an Approved Internal Audit Charter

Review of the governance structures revealed that the County Assembly did not have an approved internal audit charter that spells out the internal audit purpose, authority and responsibility.

In the absence of an internal audit charter, the effectiveness and independence of the internal audit may not be guaranteed.

3. Lack of an Approved Risk Management Policy and Fraud Prevention Mechanisms

Audit review confirmed that the County Assembly Management developed a formal Risk Management Policy and fraud prevention mechanisms. However, it was noted that the document was not approved by the chairperson of the Audit Committee, was not endorsed by the Secretary to the Board and was not signed by the chairperson of the County Assembly Service Board.

This omission undermines the formal adoption and effective operationalization of the policy and limits its authority within the governance and internal control framework of the Assembly.

4. Unconfirmed Ownership of Land

The statement of financial position reflects property, plant and equipment balance of Kshs.257,512,380 as disclosed in Note 11 to the financial statements. Included in the balance is Kshs.60,000,000 relating to a parcel of land on which the County Assembly Chambers, Office Block and other buildings sit. However, Management did not provide ownership documents, such as land title deeds or allotment letters, to confirm ownership of the land.

In the circumstances, the rights and obligation to the land parcel and effectiveness of internal controls on the County Assembly fixed assets could not be confirmed.

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

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 December, 2025

10. Statement of Financial Performance for the year ended 30 June 2025

	Notes	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	5	1,168,235,453
Total revenue		1,168,235,453
Expenses		
Employee costs	6	685,514,107
Use of goods and services	7	280,376,966
Social Benefits	8	4,832,000
Total expenses		970,723,073
Surplus/Deficit for the year		197,512,380
Net Surplus/Deficit		197,512,380

The Financial Statements set out on pages 1 to 20 were signed by:



Mohamud A. Santur
Clerk of The County Assembly



CPA Abdalla A. Ali
Deputy Director of Finance
ICPAK M/No. 14289

11. Statement of Financial Position as at 30 June 2025

	No tes	2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	9	4,358,558	11,101,004
Receivable from Non-Exchange Transactions	10	139,902,193	
Total Current Assets		144,260,751	11,101,004
Non-Current Assets			
Property, Plant and Equipment	11	257,512,380	60,000,000
Total Non- Current Assets		257,512,380	60,000,000
Total Assets (A)		401,773,131	71,101,004
Liabilities			
Current Liabilities			
Trade and Other Payables	12	139,910,028	85,980,366
Refundable Deposits and Prepayments	13	4,350,723	11,100,447
Total Current Liabilities		144,260,751	97,080,813
Total Liabilities (B)			
Net Assets(A-B)		257,512,380	(25,980,366)
Represented By:			-
Accumulated Surplus		257,512,380	(25,980,366)
Net Assets		257,512,380	(25,980,366)

The financial statements set out on pages 1 to 20 were signed by:



Mohamud A. Santur
Clerk of The County Assembly



CPA Abdalla A. Ali
Deputy Director of Finance
ICPAK M/No. 14289

12. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	557			557
Adjustments:				
Recognition of assets	(25,980,366)			(25,980,366)
As at July 1, 2024	(25,979,809)			(25,979,809)
Return to CRF	(557)			(557)
Surplus/ deficit for the year	197,512,380			197,512,380
Additions during the period				
Decrease in Opening Payables	85,980,366			85,980,366
As at June 30, 2025	257,512,380	-	-	257,512,380

13. Statement of Cash Flows for the year ended 30 June 2025

		2024/2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF	5	1,028,333,260
Total receipts		1,028,333,260
Payments		
Employee costs	6	(606,853,447)
Use of goods and services	7	(261,197,810)
Social Benefits	8	(4,832,000)
Total payments		(872,883,257)
Net cash flows from/(used in) operating activities		155,450,003
Cash flows from investing activities		
Purchase of PPE	11	(151,091,445)
Net cash flows used in investing activities		(151,091,445)
Cash flows from financing activities		
Returns to CRF		(557)
Payments of Retention		(11,100,447)
Net cash flows from financing Activities		(11,101,004)
Net increase/(decrease) in cash & Cash equivalents		(6,742,446)
Cash and cash equivalents at 1 July 2024	9	11,101,004
Cash and cash equivalents at 30 June 2025	9	4,358,558

COUNTY ASSEMBLY OF GARISSA

Annual Reports and Financial Statements for the year ended June 30, 2025

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025
 Recurrent and Development Budgets Combined

Receipts/Payments 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	1,366,780,817	(198,545,364)	1,168,235,453	1,028,333,260	139,902,193	88%
Total Receipts	1,366,780,817	(198,545,364)	1,168,235,453	1,028,333,260	139,902,193	88%
Payments						
Compensation of employees	684,412,507	1,093,675	685,506,272	606,853,447	78,652,825	89%
Use of goods and services	366,432,319	(86,055,353)	280,376,966	261,197,810	19,179,156	93%
Social security benefits	29,000,000	(24,168,000)	4,832,000.0	4,832,000	-	100%
Acquisition of assets	286,935,991	(89,415,776)	197,520,215	155,442,168	42,078,047	79%
Total	1,366,780,817	(198,545,364)	1,168,235,453	1,028,325,425	139,910,028	90%
Surplus				7,835	(7,835)	

Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	7,835
1	Reason for differences (Retention)	4,350,723
	Closing Cash and Cash Equivalent as per the statement of Cash flows	4,358,558

15. Notes to the Financial Statements

1. General Information

The County Assembly of Garissa is established by and derives its authority and accountability from The Constitution of Kenya 2010. The organization is domiciled in Kenya and its principal activities are legislations, oversight and representation.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. : Inventories, depreciation and non-financial assets other than non- financial assets purchased during the year 2024/25.

The county Executive is implementing a phased IPSAS Accrual adoption plan as follows;

- FY 2025/2026 (Year2) update the assets register and valuation of non-financial assets and other liabilities, recognise inventories.
- FY 2026/2027 (Year3) complete recognition and valuation of all non- financial assets, provisions and prepare fully IPSAS accrual Financial Statement.

These financial statements were authorised for issue by the accounting officer on 29th September 2025.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

Notes to the financial statements

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions and therefore reporting if an expense and a present obligation should be reported.

The County Assembly of Garissa pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the County Assembly of Garissa is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the County Assembly of Garissa policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the County Assembly of Garissa future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the County Assembly of Garissa as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant

proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

i) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

3. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfillment of the set conditions.

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on Garissa 27th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 17th March 2025 on the 2024/2025 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable

basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section two of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

d) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

e) Employee benefits

Retirement benefit plans

The County Assembly of Garissa provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

f) Related parties

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The County Assembly of Garissa regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the County Assembly of

Garissa, or vice versa. Members of key management are regarded as related parties and comprise the Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers.

g) 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.

h) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

i) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset.

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5. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	2024/2025
			Kshs
Recurrent	975,235,453	-	975,235,453
Development	193,000,000	-	193,000,000
Total	1,168,235,453	-	1,168,235,453

6. Employee Costs

Description	2024/2025
	Kshs
Basic salaries of permanent employees	410,309,094
Personal allowances – part of salary	221,547,009
Pension and other social security contributions	53,658,003
Total Employee costs	685,514,107

7. Use of Goods and Services

Description	2024/2025
	Kshs
Utilities, supplies and services	800,000
Domestic travel and subsistence	149,360,851
Foreign travel and subsistence	6,949,245
Printing, advertising, and information supplies & services	4,799,304
Rentals of produced assets	216,000
Training expenses	29,499,630
Hospitality supplies and services	4,265,004
Insurance costs	45,609,832
Other operating expenses	14,107,390
Office and general supplies and services	4,349,400
Fuel Oil and Lubricants	12,913,793
Routine maintenance – vehicles and other transport equipment	840,203
Routine maintenance – other assets	6,666,314
Total	280,376,966

COUNTY ASSEMBLY OF GARISSA
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8. Social Benefits

Description	2024/2025
	Kshs
Gratuity	4,832,000
Total social benefit expenses	4,832,000

9. Cash and Cash Equivalents

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	2,280	157
Development Account	-	-
Deposits Account	4,350,723	11,100,447
Equity Bank, Garissa	5,555	400
National Bank, Garissa	-	-
Total	4,358,558	11,101,004

9 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
CBK, Recurrent Account	1000238992	2,280	157
CBK, Development Account	1000323868	-	-
CBK, Deposits Account	1000738618	4,350,723	11,100,447
Equity Bank, Garissa	0580266155162	5,555	400
National Bank, Garissa	2977778702	-	-
Total		4,358,558	11,101,004

COUNTY ASSEMBLY OF GARISSA
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10. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	139,910,028		127,498,949	
Less: impairment allowance	-		-	
Total receivables from non- exchange transactions	139,910,028		127,498,949	
Ageing Analysis- Receivables from non-exchange transactions	2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	139,910,028	12%	127,498,949	15%
Total	139,910,028	12%	127,498,949	15%

The difference of Ksh. 7,835 between the receivables reported under the statement of financial position and the Receivables for non-exchange transactions in Note 10 is the bank balance captured under cash & cash equivalents in Note 9. The Total receivable for the non-exchange transactions for 2024/2025 is Ksh. 139,910,028.

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Notes to the Financial Statements (Continued)

11. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastruc ture assets	Furniture and fittings	Computer s & ICT Equipmen t	Herita ge assets	Work in progress	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.5%	33.3%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	60,000,000								60,000,000
Additions		151,296,146			10,710,620	35,505,614			197,512,380
Disposals									
Transfer/Adjustments									
As At /Jun 2025	60,000,000	151,296,146			10,710,620	35,505,614			257,512,380
Depreciation And Impairment									
Depreciation for the year									
Disposals									
Impairment									
Transfer/Adjustment									
As At June 2025									
Net Book Values									
Opening Bal as at 1 st July 2024									
As At June, 2025	60,000,000	151,296,146			10,710,620	35,505,614			257,512,380

COUNTY ASSEMBLY OF GARISSA
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Notes to the Financial Statements (Continued)

12. Trade and Other Payables

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	19,186,991		56,567,290	
Payments received in advance	-		-	
Employee payables	78,652,825		35,413,076	
Other payables	42,070,212		-	
Total trade and other payables	139,910,028		91,980,366	
Ageing analysis: (Trade and other payables)	2024/2025	%	Opening balance	% of the Total
Under one year	133,910,028	96%	14,349,579	16%
1-2 years	6,000,000	4%	77,630,787	84%
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (tie to above total)	139,910,028	100%	91,980,366	100%

13. Refundable Deposits and Prepayments

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Customer deposits	4,350,723		11,101,004	
Prepayments	-		-	
Other deposits	-		-	
Total deposits	4,350,723		11,101,004	
Ageing analysis: (Refundable deposits)	2024/2025	% of the Total	Opening Balance	% of the Total
Under one year				
1-2 years	4,350,723	100%	11,101,004	100%
Total	4,350,723		1,101,004	

COUNTY ASSEMBLY OF GARISSA
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Notes to the Financial Statements (Continued)

14. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

15. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

16. Currency

The financial statements are presented in Kenya Shillings (Kshs).

COUNTY ASSEMBLY OF GARISSA
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16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1	Inaccuracies in the Financial Statements	The inaccuracies has been corrected	Resolved	-
2	Unsupported Domestic Travel and Subsistence Expenses	Adequate Supporting for the expenditure is done	Resolved	-
3	Unsupported Expenditure on Hospitality Supplies and Services	Adequate Supporting for the expenditure is done	Resolved	-
		Emphasis of matter and other matters		
1	Budgetary Control and Performance	Due to underfunding by the National Government	Resolved	-
2	Prior Years Audit Issues	Documents ready for review	Resolved	-
		Report on Lawfulness and Effectiveness in Use of Public Resources		
1	Inaccuracies in Pending Accounts Payables	Due to underfunding by the National Government	Resolved	-
2	Unsupported Procurement of Legal Expenses	Adequate Supporting for the expenditure is done	Resolved	-
		Report on the Effectiveness of Internal Controls, Risk Management and Governance		

COUNTY ASSEMBLY OF GARISSA
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1	Non-Functional Audit Committee	Documents ready for review	Resolved	-
2	Lack of Ownership Documents for Property, Plant and Equipment	Documents ready for review	Resolved	-
3	Non-Compliance with Staffing Level Ceiling for County Assemblies	Documents ready for review	Resolved	-
4	Non-Compliance with One-Third Basic Salary Rule	Documents ready for review	Resolved	-



Accounting Officer
 29th September 2025

COUNTY ASSEMBLY OF GARISSA
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Appendix II: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2023/2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2024/2025
Land	60,000,000				60,000,000
Buildings and structures		151,296,146			151,296,146
Transport equipment					
Office equipment, furniture and fittings		10,710,620			10,710,620
ICT Equipment		35,505,614			35,505,614
Machinery and Equipment					
Work in Progress					42,070,212
Total	60,000,000	197,512,380			257,512,380