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**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

**REPORT**

**OF**

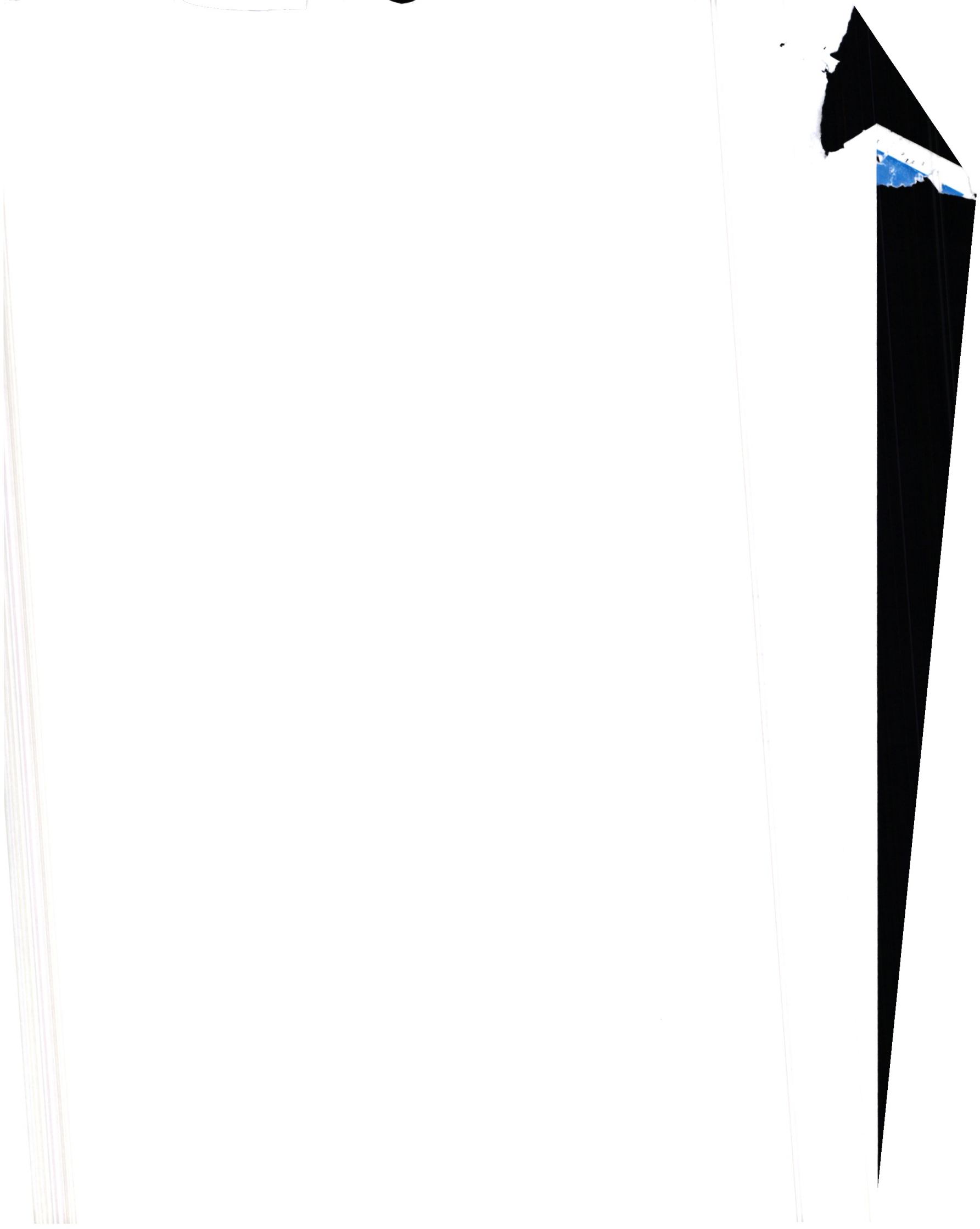
**THE AUDITOR-GENERAL**

**ON**

PAPERS LAID	
DATE	19/11/2022
TABLED BY	SEN MAJORITY WHIP
COMMITTEE	—
CLERK AT THE TABLE	A. MACHARIA

**COUNTY EXECUTIVE OF GARISSA**

**FOR THE YEAR ENDED  
30 JUNE, 2021**





Revised Template: 30<sup>th</sup> June 2021



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**COUNTY GOVERNMENT OF GARISSA  
(COUNTY EXECUTIVE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2021**

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

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

**b) Key Management**

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

Designation	Name
Governor	H.E Ali Bunow Korane
Deputy Governor	H.E Abdi Dagane Muhumed
County Secretary	Abdi Sheikh Muhumed
C.E.C Finance And Economic Planning	Issa Dubow Oyow
C.E.C Environment, Energy And Natural Resources	Habon Aden Maalim
C.E.C Roads ,Transport And Public Works	Issa Yarrow Kahin
C.E.C Gender, Social Services And Sports	Zeinab Abdi Digale
C.E.C Education And Labour	Ahmednahir Omar Sheikh
C.E.C Agriculture, Livestock And Cooperatives	Mohamed Abdi Shale
C.E.C Health And Sanitation Services	CPA Roble Said Nuno
C.E.C Water And Irrigation Services	Abdi Omar Farah
C.E.C Lands, Housing And Urban Devt	Habiba Nasib Jelle
C.E.C Trade, Enterprise Devt And Tourism	Adow Kalil Jubat

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer-Finance	Adan Harun Abdi
2.	Head Of Budget	Abdirahman Noor Hassan
3.	Head Of Treasury(Accounts)	Mohamud Dubow Korane
4.	Chief Finance Officer	Mohamed Dubat Gamadid
5.	Director Of Finance	Abdi Sambur
6.	Chief Officer- Special Programs	Mohamed Abdullahi Muhumed
7.	Chief Officer- Youth And Sports	Abdishukri Haji Abdi
8.	Chief Officer-Trade, Tourism And Enterprise Devt	Mahat Salah Sheikh
9.	Chief Officer- Revenue	Sirat Aden Ali
10.	Chief Officer -Urban Planning	Abdullahi Burow Abdi
11.	Chief Officer- Livestock Devt	Isnino Rage Ali
12.	Chief Officer- Agriculture And Cooperatives	Ibrahim Malow Nur

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No.	Designation	Name
13.	Chief Officer – Culture, Women Affairs And Social Services	Mulki Salat Onle
14.	Chief Officer - Lands	Abdirahman Hassan Issack
15.	Chief Officer - Environment And Energy	Aden Mohamed Dahiye
16.	Chief Officer – Health And Sanitation	Hassan Anshur Kassim
17.	Chief Officer – Water	Ahmed Abdi Noor
18.	Chief Officer- Education , Ecd And Vocational Training	Mohamed Gure Farah
19.	Chief Officer- Irrigation	Abdullahi Ibrahim Osman
20.	Chief Officer-Economic Planning And Statistics	Mohamed Abdullahi Abdi
21.	Chief Officer-Natural Resource	Ahmed Muktar Shidiye
22.	Chief Officer-Roads And Transport	Abdi Dekow Osman
23.	Chief Officer- County Affairs	Timira Bishar Ahmed
24.	Chief Officer- Partnership And Donor Coordination	Abdille Issack Hassan
25.	Chief Officer-Public Service And Labour Relations	Nimo Mohamed Abdi Ogle
26.	Chief Officer- Intergovernmental Relations And Public Participation	Feisal Mohamed Yussuf
27.	Chief Officer- Housing And Public Works	Hussein Abdi Farah

**d) Fiduciary Oversight Arrangements**

The County Assembly Accounts and Investment Committee has the responsibility of examining the county government accounts particularly those reporting on appropriation granted by the County Assembly to meet public expenditure. The Committee also follows up on the audit report from the Office of The Auditor General.

The County has Audit Committees and Head of Internal Audit who reports on:

1. Adequacy and effectiveness of CGE's internal control system
2. Adequacy and effectiveness of the entity's risk management
3. Likely causes of any weaknesses observed, implications and agreed remedies

The Controller of Budget also monitors and controls on the budget limits

**e) Entity Headquarters**

Telephone: (254) 0462102604  
E-mail: [garissacounty@gmail.com](mailto:garissacounty@gmail.com)  
Website: [www.garissa.go.ke](http://www.garissa.go.ke)

**f) Entity Contacts**

Telephone: (254) 0462102604  
E-mail: [garissacounty@gmail.com](mailto:garissacounty@gmail.com)  
Website: [www.garissa.go.ke](http://www.garissa.go.ke)

**g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Garissa Branch  
P.O. Box 143  
Garissa, Kenya
3. Equity Bank  
Garissa Branch  
P.O. Box 700  
Garissa, Kenya
4. First Community Bank  
Garissa Branch  
Garissa
5. Gulf African Bank  
Garissa Branch  
Garissa

**h) Independent Auditors**

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

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**i) Principal Legal Adviser**

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

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**2. FORWARD BY THE COUNTY EXECUTIVE COMMITTEE MEMBER - FINANCE**

In our pursuit to improve on transparency and accountability in Public Financial Management, I present the financial statements for the financial year 2020/21 of the County Executive of Garissa. The County Executive of Garissa has and will continue to manage its finances in accordance with the principles of fiscal responsibilities as spelt out in the Public Finance Management Act, 2012.

The report compares actual performance against budgeted revenues and expenditure and also provides the recommendation to the County Executive for improvement of budget execution. The County Executive of Garissa has developed strategic partnership with the public by involving them in development of the County Integrated Development Plan (CIDP) which highlights the programmes and projects to be implemented in successive county budgets. In this regard the County Executive of Garissa has been able and continues to put more emphasis into development activities which are responsive to the citizens' needs.

**FINANCING OF THE COUNTY GOVERNMENTS**

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation (CRA) and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for County Government of Garissa included business permits, land rates, advertising fees, livestock cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

Automation of revenue collection system at Garissa County Referral Hospital. The County has also procured a land management system which will boost collection of land and buildings related taxes.

**FINANCIAL PERFORMANCE**

**Revenue**

In **FY 2020/21** the County approved supplementary budget amounted to **Kshs 10,176,759,490** Comprising of **Kshs 6,796,475,196** and **Kshs. 3,380,284,294** for Recurrent and Development expenditure respectively

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)****Annual Report and Financial Statements****For the year ended June 30, 2021.**

To Finance the budget, the county expected to receive **Kshs 7,026,300,000** as equitable share of revenue raised nationally, **Kshs 717,044,188** as Conditional Grants from National Government Revenue, **Kshs 934,781,540** as Conditional Allocations from loans & grants from Development partners, **Kshs 150,000,000** as Own Source Revenue and **Kshs 337,886,182** being cash balances from previous FY (2019/20).

REVENUE CLASSIFICATION	REVENUE BUDGET	ACTUAL	REALISATION %
EQUITABLE SHARE	7,026,300,000	7,026,300,000	100%
PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS	2,335,531,823	903,815,948	39%
TRANSFER FROM OTHER GOVERNMENT ENTITIES	327,041,485	222,332,237	68%
OWN SOURCE REVENUE	150,000,000	88,411,205	59%
BALANCE BROUGHT FORWARD	337,886,182	337,886,182	100%
<b>TOTAL</b>	<b>10,176,759,490</b>	<b>8,578,745,572</b>	<b>73%</b>

**Table 1 Summary of County Fiscal Performance***Source: Garissa County Treasury***Budget Performance**

The total expenditure for the year amounted to **Kshs 8,448,422,923** against the budget of **Kshs 10,176,759,490** translating to utilisation level of **83%**. **Kshs 6,522,503,205** was spent on recurrent expenditure against the budget of **Kshs 6,796,475,196** translating to utilisation level of **96%** while **Kshs 1,925,919,719** was spent on development expenditure against the budget of **Kshs 3,380,284,294** translating to utilisation level of **57%**.

**Flagship Projects**

The County Government of Garissa implemented a number of development projects in the financial year 2020/2021. The following is an outlay of the flagship project prioritized by the county.

Flagship	Strategic Objectives	Achievements
Universal Health Care	Improved health care to the Residents of Garissa County	Construction of Garissa County Cancer Centre at the Referral Hospital for treatment of cancer patients.  Recruitment of 200 Health care workers for different

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		<p>cadres.</p> <p>Provision of Enhanced Medical Cover for the staff of the County through National Health Insurance Fund (NHIF).</p>
Urban Development	To Provide high standard of social services and provision of civic amenities in a cost effective manner to the inhabitants of Garissa County.	<p>Re-carpeting and Upgrading of Garissa CBD Roads.</p> <p>Construction and Upgrading Of Waberi Access Roads to Bitumen Standards.</p> <p>Construction and Upgrading Of Galbet Access Roads to Bitumen Standards.</p> <p>Construction of Qoraxey Modern Market in Garissa Township.</p> <p>Construction of Storm water Drainage and Pedestrian walkways within Garissa Township.</p>
Improving productivity and output in the agricultural sector	Promote food security	<p>101 groups in 6 wards supported with Farm inputs under Cattle and Camel milk, Tomato and Meat goat Value chains by KCSAP</p> <p>4 producer organizations support to recruit and sensitize over 10,000 farmers in Tomato, cattle, camel and Meat goat value chains by KCSAP</p> <p>2 Water pans under Water for livestock benefitting Over 126,56 pastoralists by KCSAP</p> <p>Over 1500 beekeepers benefited from Langstroth hives, 20 bee keeping suits and harvesting gears by KCSAP</p> <p>Over 100 Hectors of pasture range area reseeded with Cenchrus and Eragrostis grass seeds by KCSAP</p> <p>Over 6540 Farmers and pastoralists trained on livestock and crop modern technologies, innovations and management practices by KCSAP</p>

## COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)

### Annual Report and Financial Statements

For the year ended June 30, 2021.

#### Value for Money

As at the closure of the financial year 2020/2021, the county was also able to enrol its staff to enhanced medical cover under the NHIF scheme allowing the staffs and their families to receive free health care. This is beside the construction of Cancer Centre, re-carpeting as well as upgrading of various roads to bitumen standards, Construction of Modern Markets and Storm water drainage, constructing and equipping dispensaries, ECD centres, ICT centres, among other project that have enhance service delivery with positive impact to the citizens of Garissa County. These projects have enhanced value for money by bringing services closer to the citizens.

Since the inception of County, Garissa County Government has managed to implement various developmental projects across the county. The following is an outlay of major projects in FY 2020-2021 and their output and resultant impacts.

Sector	Outputs	Outcome
Agriculture, Livestock	25 groups supplied with, Tomato seeds, shed nets, wheel barrows, agrochemicals and fertilizers by KCSAP  50 groups were supplied with milk cans, solar powered freezers, Motorcycles for ferrying milk, chaff cutters, milk sale shades and milk parlous.  86 groups benefitted from over 500 meat breeding goats, improved breeding chickens, Modern beekeeping equipment and 200 kgs fodder production seeds  2 Water pans in Dujis and Dertu (55,000m <sup>3</sup> ) to support water for livestock  Over 1 million animals vaccinated under the county strategic vaccination by KCSAP	Increased Agriculture Productivity
Water	Drilling and equipping of a borehole in Daley-  Extension of pipeline to bulla Rahma in Balambala town  Rehabilitation of Dujis borehole-  Drilling and equipping of borehole at Shebtaad, Libahlow and Harajabs-WSTF  Solarisation of Lago, Abdi lugey, Shantaabaq, Abdisamad and Bulla Hud boreholes-	Improved access to water.

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	<p>Extension of pipeline to Alijarere in Masalani-</p> <p>Capacity building of staff.</p>	
Health	<p>Acquisition and distribution of COVID 19 prevention and control items including PPEs, Masks, Hand washing facilities and Sanitizers.</p> <p>Construction and Renovation of Garissa County Covid-19 Isolation Centre and Equipping with Necessary equipment's needed for the treatments of Covid-19 Patients.</p> <p>Procurement of Assorted pharmaceuticals and Non Pharmaceuticals for various Sub county Hospitals.</p> <p>Renovation of 21 health centres and 20 Dispensaries.</p> <p>Recruitment of 200 Health care workers for different cadres.</p> <p>Procurement of One hardtop 4x4 HILUX vehicle at County level for Management and Coordination of Health Services in the County.</p> <p>Construction of staff quarters and renovation of existing ones in the 7 sub county hospitals.</p> <p>Construction of Garissa County Cancer Centre at the Referral Hospital for treatment of cancer patients.</p>	Improved Healthcare Services.

**ISSA DUBOW OYOW**

**COUNTY EXECUTIVE COMMITTEE MEMBER - FINANCE**

**COUNTY GOVERNMENT OF GARISSA**

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

**Introduction**

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 Government entities 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.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

**Agriculture**

<b>Strategic Priorities</b>	<b>Achievements</b>
Strengthening institutional capacity	Developed Enterprise Development Plans.  Developed community action plans.  Development of SIVCAP.  Development of Climate smart Agricultural Investment plan CSAIP.
Improving productivity and output in the agricultural sector	1500 acres under tomato production producing 1.4 million kgs of tomato for sale.  100 hectors of fodder produced under range.  700,600 litres of camel valued at 60 million value added milk sold.  Over 1 million animals vaccinated under the county strategic vaccination by KCSAP.
Creating enabling environment for agricultural development	Capacity building of 43 extension staff in 4 sub counties by KCSAP and KALRO.  Logistical support for 68 livestock and agriculture staff in terms of transport and lunch allowed for six months – KCSAP.

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<b>Strategic Priorities</b>	<b>Achievements</b>
	Provided training for 24 lead farmers in six wards on modern agricultural practices by KCSAP and KALRO.
Mainstreaming climate change and other cross cutting issues in agriculture and rural development.	26 Vulnerable and marginalised groups supported under Diversification of livestock enterprises; beekeeping, poultry, grocery kiosks and local butcheries. By KCSAP.

**Lands, Housing and Urban Developments.**

<b>Strategic Priorities</b>	<b>Achievements</b>
To Promote and Regulate the provision of refuse collection and solid waste management services.	Repair and Maintenance of Six Waste collection trucks to ensure proper garbage collection. Hire of extra Waste Collection trucks to supplement the existing ones.
Construction and Maintenance of Urban Roads and associated infrastructure.	Re-carpeting and Upgrading of Garissa CBD Roads.  Construction and Upgrading Of Waberi Access Roads to Bitumen Standards.  Construction and Upgrading Of Galbet Access Roads to Bitumen Standards.  Construction of Qoraxey Market in Garissa Township
Construction and maintenance of walkways and other non-motorized transport infrastructure.	Construction of Storm water Drainage and Pedestrian walkways within Garissa Township.

**Education**

<b>Strategic Priorities</b>	<b>Achievements</b>
To provide quality and effective systems for ECD.	Construction of new ECD Centre and Renovation of existing ECD centres.  Provisional of learning and teaching materials.
To provide quality and effective systems for Vocational Training.	Provision of learning and teaching materials.  Employment of teachers.

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**Health**

Strategic Priorities	Achievements
To Promote Disease Surveillance and Control.	<p>Acquisition and distribution of COVID-19 prevention and control items including PPEs, Masks, Hand washing facilities and Sanitizers.</p> <p>Conduct active case search using ODK for AFP surveillance at all health facilities on a monthly basis.</p> <p>Capacity building of 100 workers on new guidelines and HIV 90-90-90 strategy</p> <p>Carryout local radio awareness spots in each quarter.</p> <p>For TB Control Interventions we have carried out monthly active case finding in 30 high volume facilities.</p>
Increased Environmental Health, Water and Sanitation Interventions.	<p>Procurement and distribution of 33 set of waste segregation Bins.</p> <p>Quarterly purchase of chemicals and treatment of water.</p> <p>Carry out water sample testing.</p>
Promote Curative and Rehabilitative Health Services.	<p>Renovation of 21 health centres and 20 Dispensaries.</p> <p>Quarterly Purchase of Pharm and Non Pharm for 72 health facilities.</p> <p>Purchase and distribution of lab reagents to 74 health facilities.</p>
Increased Preventive and Promotive Health care Services.	<p>Provide 7000 MAMA Kits.</p> <p>Conduct 160 integrated outreaches in the county.</p> <p>Train 25 HCWs (Nurses, Clinical officers, Nutritionist) on MIYCN</p>

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**Water**

<b>Strategic Priorities</b>	<b>Achievements</b>
Development of surface water storage and groundwater source for multi-purpose water uses	Drilling and equipping of borehole at Daley, Shebtaad, Libahlow and Harajabs. Solarisation of boreholes at Abdisamad, Lago, Shantaabaq, Abdiluey and Bulla hud.
Expansion of water supply services	Extension of pipeline at Bulla rahma in Balambala and Alijarere in Masalani.
Rehabilitation, maintenance and operation of water supplies	Rehabilitation of 16 boreholes across the county.
strengthening institutional capacity and accountability	Capacity building of technical staff on solarisation at Strathmore university Capacity building of managerial staff on water governance and leadership at JKUAT university

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

##### **Introduction**

The main intention of a Corporate Social Responsibility or Sustainability Reporting is to improve the transparency of the Organizations' activities. The goal is twofold:

On one hand, Corporate Social Responsibility Reports aim to enable the organization to measure the impact of their activities on the environment, on society and on the economy. In this way, the organization can get accurate and insightful data which will help them improve their processes and have a more positive impact in society and in the world.

On the other hand, a Corporate Social Responsibility or Sustainability Reporting also allows the organization to externally communicate with their goals regarding sustainability development and Corporate Social Responsibility. This allows stakeholders such as Employees, Investors, and Donors among other interested parties, to get to know better what are the short, medium and long-term goals of the organization and make more informed decisions.

County Government of Garissa exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

##### **1. Sustainability Strategy and Profile**

A Sustainability or Corporate Responsibility Strategy is a prioritised set of actions. It provides an agreed framework to focus investment and external stakeholders, some of these are:

- Routine maintenance of access roads in different part of the county which eases movement of people, good etc. Hence increase economy of the region.
- All the county staffs benefited from the Comprehensive Health Care cover which helps the staff's access medical services for free.

**2. Environmental Performance**

The environmental performance consideration include the use of renewable resources, improved energy and water efficiency, increase reuse and recycling, and reduction of hazardous waste and toxic pollutants:

- Improve water safety through providing enough aluminium sulphate which was procured for treatment of wells and other water reservoirs.
- Increase efficiency in waste management services through Maintaining garbage transportation vehicles and trailers for waste disposal.

**3. Employee Welfare**

The main objectives of employee welfare are to improve the life of the staff members, to bring about holistic development of the worker's personality and so on. It enables workers to perform their work in a healthy and favourable environment, it entails everything from services, facilities and benefits that are provided or done by an employer for the advantage of comfort of an employee. It is undertaken in order to motivate employees and raise the productivity levels. The employees of the county government are well paid, trained and enjoy benefits related to career progression and Medical cover.

**4. Market Place Practices**

Successfully launching and operating market places cannot be achieved without planning, strong strategy vision and commitment, as a county we have considered the following:

- Bring on board enough vendors through prequalification of suppliers of all traders and also considered special groups like youth, women and person with disability.
- Track and target right performed vendor, reliable vendors are a coveted resource, as county we make sure we engage vendor whose performance are good by analysing previous works.
- Building trusts and transparency through E-procurement. The County does procurement process through the IFMIS system hence encouraging transparency in the procurement process.

**5. Community Engagements**

It's the process of working collaboratively with and through groups of people affiliated by geographic proximity, special interest or similar situation to address issues affecting the well-being of those people. The County Government of Garissa engage community through public participation whereby engage one on one, Civil Education and customer relation.

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**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

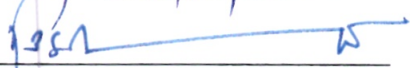
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive's which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive'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 Government's financial statements were approved and signed by the CEC member for finance on 6/12/ 2021.

  
\_\_\_\_\_  
County Executive Committee Member – Finance

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF GARISSA FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, Gazetted notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- 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, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Garissa set out on pages 1 to 47, which comprise the statement of assets and liabilities as at 30 June, 2021, the statement of receipts and payments, statement of cash flows and the

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*Report of the Auditor-General on County Executive of Garissa for the year ended 30 June, 2021*

summary statement of appropriation - recurrent and development combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Garissa as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Own-Generated Receipts**

The statement of receipts and payments for the year ended 30 June, 2021 reflects own-generated revenue of Kshs.88,411,205. Review of the revenue records provided for audit revealed the following anomalies:

##### **1.1. Unreconciled Outsourced Revenue**

Included in the own generated revenues is an amount of Kshs.3,716,115 collected from slaughterhouse services and banked in the revenue account. This was collected after the revenue collection from the slaughter house was outsourced by leasing the slaughter house at a monthly rent of Kshs.115,000. However, a review of the Finance Bill indicated that the slaughter fees was to be charged per goat, cattle or camel. However, the Management did not provide records to reflect the amount collected from the slaughter fees per animal slaughtered.

##### **1.2. Unreconciled Health Point of Sale Revenue**

The Garissa Referral Hospital collects revenue using a health Point of Sale system. A report generated from the system indicated that Kshs.12,500,531 was collected during the year under review. However, the amounts could not be reconciled with bankings as the banking records were not provided for audit.

##### **1.3. Unrecognized Revenue from County Houses**

Review of Integrated Payroll and Personnel Database (IPPD) payroll summaries revealed that Kshs.2,184,000 was deducted from staff salaries of those occupying County houses. However, the amount deducted was not recognized as revenue and transferred to the County Revenue Fund Account.

In the circumstances, the accuracy, propriety and completeness of own generated revenue amount of Kshs.88,411,205 for the year ended 30 June, 2021 could not been confirmed.

## **2. Use of Goods and Services**

The statement of receipts and payments for the year ended 30 June, 2021 reflects use of goods and services expenditure of Kshs.968,067,460 as disclosed in Note 6 to the financial statements. However, the following anomalies were observed:

### **2.1. Unsupported Domestic Travel and Subsistence**

The County Executive incurred Kshs.135,750,724 on domestic travel and subsistence allowances. However, Management did not provide for audit review supporting documents such as activity reports, attendance registers, job group details of officers being paid conferences and meetings' invitation letters and travel documents for expenditure amounting to Kshs.8,537,500.

Consequently, the validity of Kshs.8,537,500 included in domestic travel and subsistence allowance expenditure for the year ended 30 June, 2021 could not be confirmed.

### **2.2. Unsupported Printing, Advertising and Information Supplies & Services**

The Management incurred Kshs.11,538,619 on printing, advertising and information supplies & services. However, Management did not provide for audit review supporting documents such as requisition letter from user department, stores records, inspection and acceptance committee report and delivery notes for expenditure amounting to Kshs.7,407,520.

Consequently, the validity of Kshs.7,407,520 included in printing, advertising and information supplies and services expenditure for the year ended 30 June, 2021 could not be confirmed.

### **2.3. Unsupported Rental of Produced Assets**

The Management incurred Kshs.72,596,380 on rentals of produced assets. However, Management did not provide for audit review local purchase orders, invoices, lease agreements and evidence of services offered in support of Kshs.10,687,325 incurred on rentals of produced assets.

In the circumstances, the accuracy, validity and completeness of Kshs.10,687,325 for rentals of produced assets for the year ended 30 June, 2021 could not be confirmed.

### **2.4. Unsupported Hospitality Supplies and Services**

The County Executive incurred Kshs.21,921,898 on hospitality supplies and services for the year ended 30 June, 2021. However, an amount of Kshs.11,934,400 was not supported with requisitions and daily attendance work schedule/register, and attendance register.

Consequently, the validity and completeness of Kshs.11,934,400 on hospitals supplies and services for the year ended 30 June, 2021 could not be confirmed.

## **2.5. Unsupported Specialized Materials and Services**

Included in use of goods and services of Kshs.968,067,460 as reflected in Note 6 to the financial statements for the year ended 30 June, 2021 is specialized materials and services of Kshs.255,676,642. However, Management failed to provide stores records to support receipt and issuance of drugs, non-pharmaceuticals, lab reagents and chemicals amounting to Kshs.52,553,187 for the respective health facilities.

In the circumstances, the validity and completeness of Kshs.52,553,187 on specialized materials and services for the year ended 30 June, 2021 could not be confirmed.

## **2.6. Unsupported Office General Supplies and Services**

The Management incurred Kshs.35,591,234 on office and general supplies and services, out of which an amount of Kshs.2,800,000 was not supported with requisition letters from user departments, imprest warrants, notification and acceptance letters.

In the circumstances, the accuracy, validity and completeness of office and general supplies amount of Kshs.2,800,000 on office and general supplies for the year ended 30 June, 2021 could not be confirmed.

## **2.7. Unsupported Routine Maintenance - Motor Vehicles and Other Equipment**

Examination of the expenditure on use of goods and services revealed that an amount of Kshs.9,525,802 was spent on routine maintenance of motor vehicles and other equipment out of which Kshs.4,302,051 was not supported with pre and post inspection reports, motor vehicle work tickets, motor vehicle log books (GP55) and stores records.

Consequently, the accuracy, validity and completeness of Kshs.4,302,051 on routine maintenance of motor vehicles for the year ended 30 June, 2021 could not be ascertained.

## **2.8. Unsupported Fuel, Oil and Lubricants**

The Management incurred Kshs.18,950,115 on fuel, oil and lubricants for the year ended 30 June, 2021. However, work tickets, detail orders and fuel registers to support fuel, oil and lubricants expenditure totalling to Kshs.9,724,616 were not provided for audit review.

Consequently, the accuracy and completeness of the fuel, oil and lubricants expenditure of Kshs.9,724,616 could not be confirmed as at 30 June, 2021.

## **3. Unsupported Other Grants and Payments**

Included in other grants and payments of Kshs.934,348,131 is Kshs.166,693,822 relating to emergency donations. However, examination of payment records and other documents provided for audit review revealed that payments of Kshs.4,700,000 were not supported with purchase orders and counter issue vouchers (S11) reflecting the received bags of enriched porridge distributed to the needy Early Childhood Centres. Further, an expenditure of Kshs.4,061,350 being part of the Kshs.20,573,337 transferred to

Agriculture Sector Development Support Program II (ASDSP II) financed by EU and SIDA was not supported with procurement documents and activity plans.

Consequently, the accuracy, completeness and validity of the expenditure of Kshs.8,761,350 on other grants and transfers for the year ended 30 June, 2021 could not be confirmed.

#### **4. Acquisition of Assets**

##### **4.1. Unsupported Purchase of Vehicles and Other Transport Equipment**

Included in acquisition of assets balance of Kshs.905,574,662 is an amount of Kshs.32,000,000 in relation to purchase of motor vehicles. However, the tender documents and other supporting documents such as log books were not provided for audit review.

In the circumstances, the ownership and propriety of the expenditure of Kshs.32,000,000 included in purchase of vehicles and other transport equipment for the year ended 30 June, 2021 could not be confirmed.

##### **4.2. Unsupported Purchase of Specialized Plant, Equipment and Machinery**

Included in acquisition of assets amount of Kshs.905,574,662 is an amount of Kshs.296,590,177 relating to purchase of specialized plant, equipment and machinery. However, stores' records to support an expenditure of Kshs.5,560,000 were not provided for audit review.

Consequently, the validity and completeness of Kshs.5,560,000 included in purchase of specialized plant, equipment and machinery for the year ended 30 June, 2021 could not be confirmed.

#### **5. Unsupported Pending Bills**

Annex 2 to the financial statements reflects pending bills amount of Kshs.1,566,257,290. However, creditors' ledgers were not provided for audit to support the amounts paid in the year totalling Kshs.506,951,095 out of the opening balance of Kshs.887,868,191 reported in the financial year ended 30 June, 2020.

Consequently, the accuracy and completeness of the pending bills amounts of Kshs.1,566,257,290 as at 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Garissa Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **Other Matter**

### **1. Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.10,176,759,490 and Kshs.9,222,805,712 respectively resulting to underfunding of Kshs.953,953,778 or 9% of the budget. Similarly, the Fund spent Kshs.8,448,422,924 against an approved budget of Kshs.10,176,759,490 resulting to an under-expenditure of Kshs.1,728,336,566 or 17% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

### **2. Late Exchequer Releases**

The statement of receipts and payments for the year ended 30 June, 2021 reflects exchequer receipts totalling to Kshs.8,912,062,270 which includes a total of Kshs.2,430,771,055 being funds received within the months of June and July, 2021, out of which Kshs.953,886,314 was received after the closure of financial year ended 30 June, 2021.

Due to late remittances by The National Treasury, the County Executive could not undertake the planned and budgeted programmes and activities.

### **3. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Compensation of Employees**

#### **1.1. Irregular Locum Allowances**

The County Executive paid allowances amounting to Kshs.66,998,142 to clinical officers, nurses, lab technicians and other health sector workers engaged as locum. However, audit review of the allowances revealed that the payments were not subjected to Pay as You Earn (PAYE) deductions contrary to Section 3(1) of the Income Tax Act Cap, 470. Management did not provide for audit verification evidence of request from the health department, the terms of engagement and approvals from the County Public Service Board for engagement of the locum staff.

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

#### **1.2. Irregular Acting Allowances**

A review of the Integrated Personnel and Payroll Database (IPPD) payroll revealed that twelve (12) employees were paid acting allowances amounting to Kshs.1,012,335 during the year under review. However, five (5) employees were in an acting capacity for a period exceeding six (6) months Contrary to Section 3.8.7 of Garissa County Human Resource Policy, 2018 and earning irregular acting allowance of Kshs.376,056.

In the circumstances, the Management is in contravention of its own human resources policy.

#### **1.3. Over Age Employees in the Payroll**

Analysis of the payroll data revealed that seventy-one (71) employees were past the mandatory retirement age of 60 years for normal retirement and 65 years for persons with disabilities. Management did not provide personal files for the seventy-one (71) employees for audit verification and no explanation was provided for retaining the staff that are over the mandatory retirement age.

Management is therefore in breach of the requirements of Section 70(1) of the Public Service Commission Regulations, 2020.

#### **1.4. Non-Compliance with Law on Ethnic Composition**

As at 30 June, 2021, the County Executive had three thousand six hundred and thirty-one (3,631) employees as per the Integrated Personnel and Payroll Database (IPPD) provided for audit review. Analysis of the IPPD data reflected that employees from the dominant ethnic community were two thousand four hundred and seventy-two (2,472) representing 68% while the employees from the minority ethnic communities in the

County were one thousand one hundred and fifty-nine (1,159) being 32% of the staff population.

Management is therefore in breach of Section 7(2) of the National Cohesion and Integration Act, 2008 that states that no public establishment shall have more than one third of its staff from the same ethnic community.

#### **1.5. Exceeded Compensation of Employees Expenditure in Relation to Total Receipts**

The County Executive incurred expenditure of Kshs.4,697,164,427 as compensation of employees. This was 46% of the total revenue budget of Kshs.10,176,759,490 and thus exceeded the recommended ratio of 35% stipulated under Regulation 25(1)(b) of Public Finance Management (County Governments) Regulations, 2015.

Consequently, the County Executive is in breach of law and the wage bill may not be sustainable unless adequate measures are put in place to contain the trend.

#### **1.6. Over-Commitment of Basic Salaries of Employees**

A review of the payrolls for the year ended 30 June, 2021 revealed that 116 employees in different months received net salaries of less than a third of the basic salary contrary to the provisions Section 19(3) of Employment Act, 2007.

Consequently, the Management was in breach of the law.

#### **1.7. Late Statutory Payments of PAYE and NHIF**

Analysis of payrolls and bank payment details availed for audit revealed that PAYE and NHIF deductions of Kshs.529,650,755 and Kshs.54,620,200 respectively for employees both in Integrated Personnel and Payroll Database (IPPD) and in manual payrolls were not remitted on time to the Authority/Fund contrary to rule 10(1) of Income Tax (P.A.Y.E) and Section 18(1) of the National Health Insurance Fund (NHIF) 2012.

Consequently, the County Executive is in breach of law and the penalties may result in higher wage bill.

#### **1.8. Irregular Engagement of Casual Workers**

The Management engaged two hundred and fifty-six (256) casual workers across several departments for more than three (3) continuous months. This is Contrary to Section 37, subsection 1(a) and (b) of Employment Act, 2007 which states that, where a casual employee works for a period or a number of continuous working days which amount in the aggregate to the equivalent of not less than one month; or performs work which cannot reasonably be expected to be completed within a period, or a number of working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly.

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

## **1.9. Unremitted House Rent**

During the year under review, the County Management deducted house rent totalling Kshs.1,388,700 from the salaries of County Government employees who are tenants of the houses owned by the State Department for Housing and Urban Development but had not been remitted by the time of the audit in November, 2021, contrary to Regulation 66(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that when a county government entity renders agency services to another county government entity or national government entity, all revenue receipts collected shall be accounted for fully by the agent to the receiver of revenue or collector of revenue or accounting officer.

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

## **2. Kenya Urban Support Program Expenditure.**

Included in the other grants and payments of Kshs.934,348,131 under Note 8 to the financial statements is an amount of Kshs.627,684,202 in respect of other capital grants and transfers which in turn includes Kshs.200,920,380 for Kenya Urban Support Programme (KUSP) being Urban Institutional Grant of Kshs.9,227,699 and Urban Development Grant Kshs.191,692,681. However, a review of the expenditures and the supporting documents revealed the following anomalies: -

### **2.1. Irregular Expenditure on Urban Institutional Grant**

Management procured goods totalling to Kshs.1,890,000 as low value items although the value of the goods and services was more than the maximum value of Kshs.30,000 prescribed by Section 107 of the Public Procurement and Asset Disposal Act, 2015. Further, a benchmarking trip by fire department officers to Kiambu County resulted in an expenditure of Kshs.1,004,500 which was not supported with the correspondence between Garissa County and Kiambu County regarding the benchmarking trip.

Consequently, Management is in breach of Section 107 of the Public Procurement and Asset Disposal Act, 2015.

### **2.2. Unverified Project Vehicle not yet Transferred**

A contract was awarded for upgrading to Bitumen Standard of Waberi- Iftin access road at a contract sum of Kshs.82,424,588 and was to be completed in six (6) months starting 1 October, 2020. The project was certified complete on 1 March, 2021 after payments of Kshs.62,532,087 being certified works during the year under review. Physical verification conducted in October, 2021 confirmed that the road was complete. However, included in the expenditure is a project vehicle paid for at a cost of Kshs.3,150,000 still registered under the contractor's name, was not provided for physical verification.

In the circumstance, the ownership and existence of the motor vehicle costing Kshs.3,150,000 as at 30 June, 2021 could not be confirmed.

### **2.3. Delayed Upgrading to Bitumen Standard of Galbet Township Access Road**

A contract was awarded for upgrading to Bitumen Standard of Galbet Township access road at a contract sum of Kshs.81,825,853 to be completed in six (6) months starting 1 October, 2020 under the Kenya Urban support programme. However, the project was behind schedule as it ought to have been completed by 15 June, 2021. There was no evidence of approval of the extension of contract period contrary to Section 139 (2) of the Public Procurement and Asset Disposal Act, 2015.

Consequently, Management is in breach of law on the expenditure of Kshs.81,825,853 for Kenya Urban Support Programme (KUSP) and value for money may not have been realized.

### **2.4. Delayed Construction of Qorahey Market**

The Management incurred Kshs.50,478,390 for the construction of Qorahey market, a contract which was awarded on 20 September, 2019 at a sum of Kshs.67,746,378. Physical verification conducted on the project on 6 October, 2021 revealed that the work was in progress with substructures walling, roofing and plastering done. However, the project was behind schedule as it ought to have been completed by 15 June, 2021. There was no evidence of approval of the extension of Contract period contrary to Section 139 (2) of the Public Procurement and Asset Disposal Act, 2015.

Consequently, Management is in breach of law on the expenditure of Kshs.50,478,390 for Kenya Urban Support Programme (KUSP) and value for money may not have been realized.

### **3. Uncredited Donor Counterpart Funding**

During the year under review, the Management failed to contribute an amount of Kshs.5,500,000 to the Agriculture Sector Development Supporting Programme II as per the Memorandum of Understanding between Government of Kenya and Government of Sweden to trigger counterpart funding for the project. Further, as previously reported, an amount of Kshs.5,500,000 was yet to be submitted to the programme for 2019/2020 financial year.

As a result, the project was yet to receive an amount of Kshs.11,000,000 from the County Executive contrary to Section 5.1.2 of the Agriculture Sector Development Supporting Programme II Finance and Procurement Manual.

In view of the foregoing, failure to transfer the Donor Counterpart funding has adversely affected the provision of services to County residents.

### **4. Incomplete Routine Maintenance of Other Assets**

Note 6 to the financial statements for the year ended 30 June, 2021 reflects routine maintenance of other assets amount of Kshs.307,604,345. Examinations of payment records and other documents revealed that the Management contracted works for proposed routine maintenance of Dagahley-Madahgesi Road at a contract sum of

Kshs.29,436,160. However, gravelling of ten (10) Kilometers was not done contrary to the project progress report and engineer's completion certificate that the gravelling was done according to specifications. Even, though the contractor had been paid Kshs.10,000,000 after requesting for full contract amount, the gravelling of the 10 Kilometres had not been done and the contractor was not on site at the time of inspection, six (6) months past the expected completion date.

Consequently, value for money on routine maintenance of Dadahley-Madahgesi road was not been achieved.

## **5. Rehabilitation and Civil Works**

Included in acquisition of assets amount of Kshs.905,574,662 for the year ended 30 June, 2021 is rehabilitation of civil works expenditure of Kshs.22,595,266. However, payments amounting to Kshs.15,197,500 had anomalies as detailed below:

### **5.1. Stalled Drilling and Equipping of Nuno Borehole**

The Management awarded a contract for drilling and equipping of Nuno borehole on 5 March, 2021 at a contract sum of Kshs.8,125,800. Physical verification conducted on 21 October, 2021 revealed that drilling of the borehole and installation of well head was done. However, equipping of the borehole had not been done. Further, post drilling and hydrogeological survey reports were not availed for audit review. Although the contractor had been paid Kshs.1,000,000, the remainder of the works had stalled since the contractor was not on site at the time of inspection, five (5) months past the expected completion date of May, 2021.

In the circumstances, value for money for drilling and equipping of the bore hole at a cost of Kshs.8,125,800 for the year ended 30 June, 2021 could not be ascertained.

### **5.2 Un- labelled Rehabilitation of Abdi Sugow Borehole**

The Management awarded contract for rehabilitation of Abdi Sugow Borehole on 11 June, 2020. However, there was no evidence that a professional opinion was prepared as required by Section 84 of the Public Procurement and Asset Disposal Act, 2015. A payment of Kshs.3,130,086 was made on 20 August, 2020 to the contractor out of the contract sum of Kshs.3,570,000, the project having been certified as complete. However, physical verification conducted on 22 October, 2021 revealed that the project was not labelled as having been done by the County Executive.

Consequently, the ownership of the Abdi Sugow Borehole and value for money on this project could not be confirmed.

### **5.3. Un- labelled Desilting of Shidle Water Pan**

The Management awarded a contract for desilting Shidle Water Pan at a contract sum of Kshs.6,780,000 which was paid during the year under review. Although the project was certified as complete on 22 July, 2020, physical verifications conducted on

21 October, 2021 revealed that the project was not labelled as having been done by the County Executive.

Consequently, the ownership of the Shidle Water Pan as the Garissa County Government Project could not be confirmed.

#### 5.4. Stalled Rehabilitation of Warable Water Supply Project

The Management awarded a tender for rehabilitation of Warable Water Supply at a contract sum of Kshs.11,150,000 on 14 May, 2019 and the contractor was paid Kshs.4,287,414 during the year under review for the works done. However, the project has since stalled as the contractor was not on site at the time of physical verification conducted in 21 October, 2021. It was noted that the project is behind schedule as five (5) months had elapsed past the expected completion date of 3 June, 2021 and yet some works which include piping, construction of standard pump house, construction of two number water kiosks and solar system had not been completed.

In the circumstances, value for money may not have been realised on the rehabilitation and civil works amounting to Kshs.4,287,414 for the year ended 30 June, 2021.

#### 5.5. Stalled Projects

Included in the acquisition of assets amount of Kshs.905,574,662 is Kshs.487,501,722 in respect to payables from previous financial years. Examination of payment records, tender records and other documents revealed payments of Kshs.92,321,604 for six (6) projects with a contract sum of Kshs.766,924,374. However, physical verification of the projects done in October, 2021 revealed that the projects had stalled after the respective contractors abandoned the project sites as detailed below:

	<b>Project Title/ Location</b>	<b>Level Stalled</b>	<b>Contract Sum (Kshs.)</b>
1.	Proposed construction of Modern Sub-County Offices at Garissa Sub-County.	Internal Finishes	275,521,642
2.	Proposed Construction of Sub-County Office Facilities at Masalani	Internal Finishes	89,338,394
3.	Proposed Construction of Sub-County Office Facilities at Bura Town Fafi Sub-County	Internal Finishes	67,746,378
4.	Proposed Construction of Health Headquarters in Garissa Town	Internal Finishes	46,563,340
5.	Proposed Construction and equipping of cancer Centre at Garissa County Referral Hospital	Internal Finishes	194,966,165
6.	Proposed Construction of orphanage Centre at Dagob Balambala Sub-County	Internal Finishes	92,788,455
	<b>Total</b>		<b>766,924,374</b>

In the circumstances, value for money on the expenditure of Kshs.92,321,604 for the year ended 30 June, 2021 has not been realized.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in-compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for 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. Lack of Updated Fixed Assets Register**

The fixed assets register provided for audit review did not include assets inherited from the defunct Local Authorities. The assets register did not also include details on each parcel of land and building, including the terms on which it was held, the conveyance, location, dates and costs of acquisition contrary to Regulation 136(2) of the Public Finance Management (County Governments) Regulations, 2015. Further, specific details of assets acquired by the County Executive since inception are not included in the fixed assets register. In addition, the policies and procedures on management of assets were not provided for audit review.

Consequently, the Management may not have instituted adequate structures to ensure proper safeguards and custody of the assets.

#### **2. Poor Internal Controls on Cash and Bank Management**

The County Treasury prepared its bank reconciliation statements manually instead of using IFMIS. Further, Management did not submit the bank reconciliation statements to the Office of the Auditor-General as required by Regulation 90 of Public Finance Management (County Governments) Regulations, 2015.

The Management did not institute best accounting practices and hence impacting on poor internal controls.

#### **3. Lack of Audit Reviews by Internal Audit Function**

Review of the operations of the internal audit department revealed that the Management has established an internal audit unit with eight (8) officers to oversee governance

mechanisms and promote transparency and accountability in the management of resources of the County.

However, the internal audit unit did not carry out any audit reviews during the year under review. Internal control systems may not have been effective.

#### **4. Inadequate Safeguards for ICT Environment and Data Security Controls**

As previously reported, Management did not have an approved ICT Policy in place which includes data security policy and disaster recovery plans. In addition, formally documented and approved processes to manage upgrades made to all information systems were not provided for audit review.

Lack of an approved ICT Policy and Disaster Recovery Plans may expose the County to loss of crucial data and information in case of disaster.

#### **5. Failure to Maintain Approved Staff Establishment**

Management did not maintain an approved staff establishment indicating the optimal number of staff for each category, the current number in the post and the variance. The County Executive was operating on a budget of 46% of the total revenues which would have been addressed by the existence of an approved establishment.

In the absence of an approved staff establishment, it was not possible to ascertain whether the County Executive operated within an optimal number of staff and that the wage bill is sustainable.

#### **6. Use of Manual Payroll in Compensation of Employees**

During the year under review, the County Executive incurred Kshs.4,697,164,427 in respect to compensation of employees which in turn includes Kshs.473,334,317 paid to five hundred and thirty-three (533) employees through the manual payroll. The use of the manual payroll requires manual input of data and calculation of deductions which is prone to error and manipulation.

As a result, it was not possible to confirm that the internal controls for payroll were operating in an effective way as at 30 June, 2021.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

#### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards/International Public Sector Accounting Standards Cash Basis and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial

statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the County Executive 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness

of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

17 May, 2021

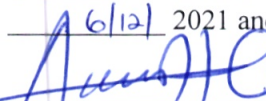
**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**


**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH  
 JUNE 2021.**

		2020-2021	2019-2020
	Notes	KShs	KShs
<b>RECEIPTS</b>			
Exchequer releases	1	8,008,246,322	6,808,196,471
Proceeds from Domestic and Foreign Grants	2	903,815,948	600,207,586
Transfers from Other Government Entities	3	222,332,237	120,351,392
County Own Generated Receipts	4	88,411,205	109,915,818
<b>TOTAL RECEIPTS</b>		<b>9,222,805,712</b>	<b>7,638,671,267</b>
<b>PAYMENTS</b>			
Compensation of Employees	5	4,697,164,427	4,039,322,816
Use of goods and services	6	968,067,460	1,025,586,830
Transfers to Other Government Units	7	912,958,248	980,771,095
Other grants and transfers	8	934,348,131	697,331,203
Social Security Benefits	9	1,673,091	1,591,819
Acquisition of Assets	10	905,574,662	1,495,102,996
Finance Costs	11	28,636,905	29,669,967
<b>TOTAL PAYMENTS</b>		<b>8,448,422,924</b>	<b>8,269,376,726</b>
<b>SURPLUS/DEFICIT</b>		<b>774,382,788</b>	<b>(630,705,459)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive of Garissa financial statements were approved on 6/12 2021 and signed by:

  
 Chief Officer - Finance  
 Name: Adan Harun Abdi  
 ICPAK Member Number:

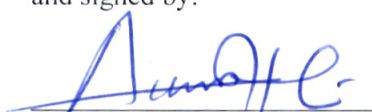
  
 Head of Accounting Services  
 Name: Mohamud Dubow  
 ICPAK Member Number:

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

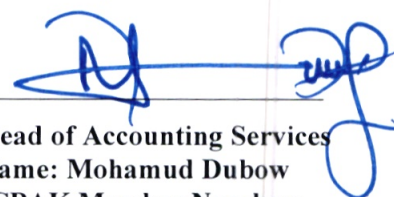
**7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

		2020-2021	2019-2020
	Notes	KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	12A	1,112,268,970	337,886,181
Cash Balances	12B	0	0
<b>Total Cash and cash equivalent</b>		<b>1,112,268,970</b>	<b>337,886,181</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,112,268,970</b>	<b>337,886,181</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	13	0	89,832
<b>NET FINANCIAL ASSETS</b>		<b>1,028,560,113</b>	<b>337,796,349</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	14	337,886,182	968,501,808
Prior year adjustments	15	0	0
Surplus/Deficit for the year		774,382,788	(630,705,459)
<b>NET FINANCIAL POSITION</b>		<b>1,112,268,970</b>	<b>337,796,349</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 6/12/21 2021 and signed by:



**Chief Officer - Finance**  
**Name: Adan Harun Abdi**  
**ICPAK Member Number:**



**Head of Accounting Services**  
**Name: Mohamud Dubow**  
**ICPAK Member Number:**

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

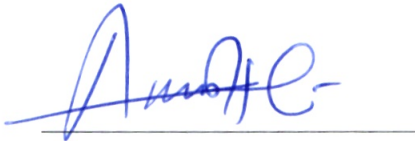
**7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021.**

		2020-2021	2019-2020
	Notes	KShs	KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	8,008,246,322	6,808,196,471
Proceeds from Domestic and Foreign Grants	2	903,815,948	600,207,586
Transfers from Other Government Entities	3	222,332,237	120,351,392
County Own Generated Receipts	4	88,411,205	109,915,818
<b>Payments for operating expenses</b>		<b>9,222,805,712</b>	<b>7,638,671,267</b>
Compensation of Employees	5	(4,697,164,427)	(4,039,322,816)
Use of goods and services	6	(968,067,460)	(1,025,586,830)
Transfers to Other Government Units	7	(912,958,248)	(980,771,095)
Other grants and transfers	8	(934,348,131)	(697,331,203)
Social Security Benefits	9	(1,673,091)	(1,591,819)
Finance Costs, including Loan Interest	10	(28,636,905)	(29,669,967)
		<b>(7,542,848,262)</b>	<b>(6,774,273,730)</b>
<b>Adjusted for:</b>			
Increase/(Decrease) in Accounts Payables		0	89,832
<b>Net cash flow from operating activities</b>		<b>1,679,957,450</b>	<b>864,487,369</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	11	(905,574,662)	(1,495,102,996)
<b>Net cash flows from Investing Activities</b>		<b>(-905,574,662)</b>	<b>(1,495,102,996)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>774,382,788</b>	<b>(630,615,627)</b>
<b>Cash and cash equivalents at BEGINNING of the year</b>		<b>337,886,182</b>	<b>968,501,808</b>
<b>Cash and cash equivalents at END of the year</b>		<b>1,112,268,970</b>	<b>337,886,181</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 6/12/ 2021 and signed by:



**Chief Officer - Finance**  
**Name: Adan Harun Abdi**  
**ICPAK Member Number:**



**Head of Accounting Services**  
**Name: Mohamud Dubow**  
**ICPAK Member Number:**

**COUNTY GOVERNMENT OF GARISSA-(COUNT EXECUTIVE)**

**Annual Report and Financial Statements**

**For the year ended June 30, 2021**

**7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	8,008,246,322	-	8,008,246,322	8,008,246,322	-	100%
Proceeds from Domestic and Foreign Grants	1,353,585,501	-	1,353,585,501	903,815,948	449,769,553	66%
Transfers from Other Government Entities	327,041,485	-	327,041,485	222,332,237	104,709,248	68%
County Own Generated receipts	150,000,000	-	150,000,000	88,411,205	61,588,795	59%
Return issues to CRF	337,886,182	-	337,886,182	-	337,886,182	0%
<b>TOTAL</b>	<b>10,176,759,490</b>	<b>-</b>	<b>10,176,759,490</b>	<b>9,222,805,712</b>	<b>953,953,778</b>	<b>91%</b>
<b>PAYMENTS</b>						
Compensation of Employees	4,488,991,140	298,500,000	4,787,491,140	4,697,164,427	90,326,714	98%
Use of goods and services	1,138,529,653	(133,400,000)	1,005,129,653	968,067,460	24,002,924	98%
Transfers to Other Government Units	1,967,754,707	(100,100,000)	1,867,654,707	912,958,248	954,696,459	49%
Other grants and transfers	954,348,131	(20,000,000)	934,348,131	934,348,131	-	100%
Social Security Benefits	51,511,478	-	51,511,478	1,673,091	49,838,387	3%
Acquisition of Assets	1,547,415,175	(45,000,000)	1,502,415,175	905,574,662	608,048,093	60%
Finance Costs, including Loan Interest	28,636,905	-	28,636,905	28,636,905	-	100%
<b>TOTAL</b>	<b>10,176,759,490</b>	<b>0</b>	<b>10,176,759,490</b>	<b>8,448,422,924</b>	<b>1,728,336,566</b>	<b>84%</b>

(a) County Own Source Revenue was at 65% due to under collections resulting from land rates.

(b) Transfer From other government entities was at 68% due to non-release of the two quarter releases for RMLF Funds.

(c) Transfer to Other Government Units was at 49% due to non-release of Grant from World Bank budgeted under the department of Water and Sanitation.

**COUNTY GOVERNMENT OF GAMBESIA- (COUNTY EXECUTIVE)**

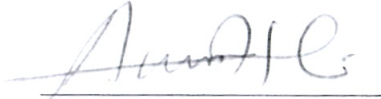
**Annual Report and Financial Statements**

**For the year ended June 30, 2021.**

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(e) Acquisition of Assets was at 60% due to delays in the releases of exchequer issues from the National Treasury and long procurement processes.

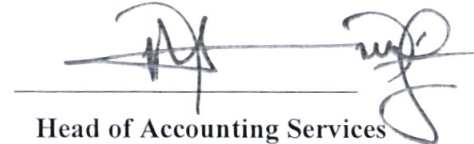
The County Executive's financial statements were approved on 6/12/21 2021 and signed by:



**Chief Officer Finance**

**Name: Adan Harun Abdi**

**ICPAK Member Number:**



**Head of Accounting Services**

**Name: Mohamud Dubow**

**ICPAK Member Number**

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**

**Annual Report and Financial Statements**

**For the year ended June 30, 2021.**

**7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	6,308,589,014	-	6,308,589,014	6,308,589,014	-	100%
Proceeds from Domestic and Foreign Grants						
Transfers from Other Government Entities						
County Own Generated receipts	150,000,000	-	150,000,000	88,411,205	61,588,795	59%
Return CRF issues	337,886,182	-	337,886,182		337,886,182	0%
<b>TOTAL</b>	<b>6,796,475,196</b>	<b>-</b>	<b>6,796,475,196</b>	<b>6,397,000,219</b>	<b>399,474,977</b>	<b>94%</b>
<b>PAYMENTS</b>						
Compensation of Employees	4,488,991,140	298,500,000	4,787,491,140	4,697,164,427	90,326,714	98%
Use of goods and services	914,111,156	(133,400,000)	780,711,156	743,648,962	37,062,194	95%
Transfers to Other Government Units	1,015,296,923	(50,100,000)	965,196,923	868,452,226	96,744,697	90%
Other grants and transfers	160,000,000	(20,000,000)	140,000,000	140,000,000	-	100%
Social Security Benefits	51,511,478		51,511,478	1,673,091	49,838,387	3%
Acquisition of Assets	137,927,594	(95,000,000)	42,927,594	42,927,594	-	100%
Finance Costs, including Loan Interest	28,636,905	-	28,636,905	28,636,905	-	100%
<b>TOTAL</b>	<b>6,796,475,196</b>	<b>0</b>	<b>6,796,475,196</b>	<b>6,522,503,205</b>	<b>273,971,991</b>	<b>96%</b>

(a) County Own Source Revenue was at 65% due to under collections resulting from land rates

(b) Social Security Benefits was at 3% due to part payment of gratuities to former county officers.

COUNTY GOVERNMENT OF GARDINER, WYOMING  
Annual Report and Financial Statements  
For the year ended June 30, 2021.

The County Executive's financial statements were approved on 6/12/ 2021 and signed by:



Chief Officer Finance  
Name: Adan Harun Abdi  
ICPAK Member Number:



Head of Accounting Services  
Name: Mohamud Dubow  
ICPAK Member Number:

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**

**Annual Report and Financial Statements**

**For the year ended June 30, 2021.**

**7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,699,657,308	-	1,699,657,308	1,699,657,308	-	100%
Proceeds from Domestic and Foreign Grants	1,353,585,501	-	1,353,585,501	903,815,948	449,769,553	67%
Transfers from Other Government Entities	327,041,485	-	327,041,485	222,332,237	104,709,248	68%
County Own Generated receipts						
<b>TOTAL</b>	<b>3,380,284,294</b>	<b>-</b>	<b>3,380,284,294</b>	<b>2,825,805,493</b>	<b>562,818,633</b>	<b>83%</b>
<b>PAYMENTS</b>						
Compensation of Employees						
Use of goods and services	224,418,497		224,418,497	224,418,497	-	100%
Transfers to Other Government Units	952,457,784	(50,000,000)	902,457,784	44,506,022	857,951,762	5%
Other grants and transfers	794,348,131	-	794,348,131	794,348,131	-	100%
Social Security Benefits						
Acquisition of Assets	1,409,487,581	50,000,000	1,459,487,581	862,647,069	596,840,512	59%
Finance Costs, including Loan Interest						
<b>TOTALS</b>	<b>3,380,284,294</b>	<b>0</b>	<b>3,380,284,294</b>	<b>1,925,919,719</b>	<b>1,454,792,274</b>	<b>57%</b>

(a) Acquisition of Assets was at 59% due to delays in the releases of exchequer issues from the National Treasury and long procurement processes.

(b) Transfer to Other Government Units was at 5% due to non-release of Grant from World Bank budgeted under the department of Water and Sanitation.

COUNTY GOVERNMENT OF GAROBA (COUNTY EXECUTIVE)  
Annual Report and Financial Statements  
For the year ended June 30, 2021.

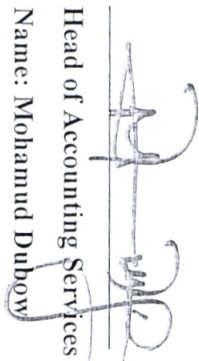
The County Executive's financial statements were approved on 6/12/ 2021 and signed by:



Chief Officer Finance

Name: Adan Harrun Abdi

ICPAK Member Number:



Head of Accounting Services

Name: Mohannud Dubow

ICPAK Member Number:

**COUNTY GOVERNMENT OF GARISSA- (COUNT EXECUTIVE)**

**Annual Report and Financial Statement**

**For the year ended June 30, 2021**

**7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
<b>101003310</b>		<b>Urban Sanitation and Development</b>	<b>0</b>	<b>0</b>	<b>0</b>
	101013310	Market Development	0	0	0
<b>103003310</b>		<b>Administrative and support services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	103033310	Administration and other logistics	0	0	0
<b>104003310</b>		<b>Building and public works Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	104013310	Construction services	0	0	0
<b>105003310</b>		<b>Land Policy and Physical Planning Plans</b>	<b>7,500,000.00</b>	<b>1,078,000.00</b>	<b>6,422,000.00</b>
	105013310	Physical and spatial plans	7,500,000.00	1,078,000.00	6,422,000.00
<b>106003310</b>		<b>Administrative and support services</b>	<b>574,122,644.00</b>	<b>93,238,236.00</b>	<b>480,884,408.00</b>
	106043310	Extension support services	0	0	0
	106063310	Administrative and Support Services	574,122,644.00	93,238,236.00	480,884,408.00
<b>107003310</b>		<b>Livestock production services</b>	<b>74,645,730.00</b>	<b>53,878,530.00</b>	<b>20,767,200.00</b>
	107013310	Livestock census ,disease surveillance and Tresability	0	0	0
	107023310	Veterinary support services	17,350,000.00	0	17,350,000.00
	107063310	Administration and Support Services	55,745,730.00	53,445,730.00	2,300,000.00
	107073310	Livestock Production	1,550,000.00	432,800.00	1,117,200.00
<b>110003310</b>		<b>0 Fisheries production services</b>	<b>200,000.00</b>	<b>0</b>	<b>200,000.00</b>
	110033310	Fishery Services	200,000.00	0	200,000.00
<b>111003310</b>		<b>Crop Production and Irrigation services</b>	<b>5,800,000.00</b>	<b>500,000.00</b>	<b>5,300,000.00</b>
	111013310	Extension Support Services and exhibition	800,000.00	0	800,000.00
	111023310	Irrigation Development	5,000,000.00	500,000.00	4,500,000.00
	111033310	Agricultural Farm Inputs	0	0	0
<b>201003310</b>		<b>Roads network and Transport services</b>	<b>2,417,200.00</b>	<b>0</b>	<b>2,417,200.00</b>
	201013310	Maintenance and improvement of Roads.	0	0	0

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	201043310	Transport services	2,417,200.00	0	2,417,200.00
<b>202003310</b>		<b>General Administration and Support Services</b>	<b>37,906,400.00</b>	<b>28,323,600.00</b>	<b>9,582,800.00</b>
	202013310	Administration, personnel and operation of activities.	37,906,400.00	28,323,600.00	9,582,800.00
<b>203003310</b>		<b>Roads Development Program</b>	<b>508,864,685.00</b>	<b>343,998,829.20</b>	<b>164,865,855.80</b>
	203013310	Maintenance of Roads and Bridges	508,864,685.00	343,998,829.20	164,865,855.80
	203023310	Construction of Roads and Bridges	0	0	0
<b>204003310</b>		<b>Public Works and Housing Program</b>	<b>9,074,997.00</b>	<b>773,500.00</b>	<b>8,301,497.00</b>
	204023310	Housing Development	9,074,997.00	773,500.00	8,301,497.00
	204033310	Maintenance Works and Housing Development	0	0	0
<b>205003310</b>		<b>Lands And Physical Planning Program</b>	<b>233,506,000.00</b>	<b>0</b>	<b>233,506,000.00</b>
	205013310	Planning and survey	233,506,000.00	0	233,506,000.00
	205023310	Land Registry	0	0	0
<b>301003310</b>		<b>Administrative and support Services</b>	<b>76,250,255.00</b>	<b>58,000,255.00</b>	<b>18,250,000.00</b>
	301013310	Administration and policy formulation	76,250,255.00	58,000,255.00	18,250,000.00
<b>302003310</b>		<b>Departmental service Programme</b>	<b>350,000.00</b>	<b>0</b>	<b>350,000.00</b>
	302023310	Weight and Measures services	350,000.00	0	350,000.00
	302033310	Trade and development service	0	0	0
<b>303003310</b>		<b>Youth And Sports Program</b>	<b>0</b>	<b>0</b>	<b>0</b>
	303013310	Youth & Sports	0	0	0
<b>304003310</b>		<b>Trade And Co-Operative Development Program</b>	<b>2,400,000.00</b>	<b>0</b>	<b>2,400,000.00</b>
	304023310	Trade Development and Weigh & Measures	2,400,000.00	0	2,400,000.00
	304033310	Cooperative Development	0	0	0
<b>305003310</b>		<b>Enterprise And Investment Program</b>	<b>0</b>	<b>0</b>	<b>0</b>
	305023310	Development Of Micro Enterprises	0	0	0
<b>401003310</b>		<b>Curative Services</b>	<b>386,956,762.00</b>	<b>2,455,750.00</b>	<b>384,501,012.00</b>
	401013310	Construction of new facilities	0	0	0
	401043310	Medical Products, Appliances and Equipment	122,500,000.00	2,455,750.00	120,044,250.00
	401053310	Development of Health Services	232,021,277.00	0	232,021,277.00

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	401063310	Mental Health Services	0	0	0
	401073310	Referral Services	32,435,485.00	0	32,435,485.00
<b>402003310</b>		<b>Preventive and Promotive Services</b>	<b>4,216,604.00</b>	<b>0</b>	<b>4,216,604.00</b>
	402013310	Sanitation and Public Health	0	0	0
	402033310	Health Promotion and Campaign	1,075,645.00	0	1,075,645.00
	402043310	Public Health Services	1,618,450.00	0	1,618,450.00
	402053310	Communicable and Non Communicable Disease	0	0	0
	402063310	Public Health and Promotion Services	0	0	0
	402073310	HIV and AIDS Program	0	0	0
	402083310	Nutrition	1,522,509.00	0	1,522,509.00
<b>403003310</b>		<b>General Administration and Support Services</b>	<b>2,245,697,321.00</b>	<b>1,991,811,235.70</b>	<b>253,886,085.30</b>
	403023310	Administration ,Planning and M&E Service	2,245,697,321.00	1,991,811,235.70	253,886,085.30
<b>501003310</b>		<b>Sports Promotion and Development</b>	<b>0</b>	<b>0</b>	<b>0</b>
	501013310	Sports Competition, Tournament and Rewards/awards	0	0	0
<b>502003310</b>		<b>ECD Program</b>	<b>35,953,793.00</b>	<b>600,000.00</b>	<b>35,353,793.00</b>
	502013310	ECD Training	10,912,400.00	600,000.00	10,312,400.00
	502043310	ECD, Polytechnic and Schools	25,041,393.00	0	25,041,393.00
<b>503003310</b>		<b>Youth polytechnics</b>	<b>22,899,894.00</b>	<b>17,899,894.00</b>	<b>5,000,000.00</b>
	503013310	Infrastructural development	22,899,894.00	17,899,894.00	5,000,000.00
<b>504003310</b>		<b>General Administration and Support Services</b>	<b>699,817,941.00</b>	<b>524,595,473.60</b>	<b>175,222,467.40</b>
	504033310	Administration Operations and Maintenance	476,754,463.00	425,441,910.00	51,312,553.00
	504043310	Public Service	223,063,478.00	99,153,563.60	123,909,914.40
<b>701003310</b>		<b>Salary and Allowances</b>	<b>0</b>	<b>0</b>	<b>0</b>
	701023310	Personnel Services	0	0	0
<b>703003310</b>		<b>Administration and Support Services and Development works</b>	<b>77,800,000.00</b>	<b>0</b>	<b>77,800,000.00</b>
	703013310	Administration Services	77,800,000.00	0	77,800,000.00
<b>704003310</b>		<b>County Executive Services</b>	<b>121,020,000.00</b>	<b>65,689,600.00</b>	<b>55,330,400.00</b>
	704013310	Governor's Office	86,400,000.00	40,358,000.00	46,042,000.00
	704023310	Deputy Governor's Office	34,620,000.00	25,331,600.00	9,288,400.00
	704033310	Administration and Support Services	0	0	0

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<b>705003310</b>		<b>Departmental Programs</b>	<b>40,095,163.00</b>	<b>22,972,430.00</b>	<b>17,122,733.00</b>
	705013310	Department Operations and Sub-County Offices	0	0	0
	705023310	Intergovernmental Relations, Special Programs	17,812,430.00	13,972,430.00	3,840,000.00
	705033310	SP3: Information Research and statistics	22,282,733.00	9,000,000.00	13,282,733.00
<b>706003310</b>		<b>Construction Works</b>	<b>0</b>	<b>0</b>	<b>0</b>
	706013310	Construction ,Renovation Works	0	0	0
<b>707003310</b>		<b>Administration and construction works</b>	<b>1,900,758,546.00</b>	<b>1,353,375,847.70</b>	<b>547,382,698.30</b>
	707013310	Administration and Planning Services	1,637,569,840.00	1,212,972,815.95	424,597,024.05
	707023310	Personnel Services	0	0	0
	707053310	Sub County Operations	89,810,000.00	78,700,000.00	11,110,000.00
	707063310	Special Program Services	173,378,706.00	61,703,031.75	111,675,674.25
<b>709003310</b>		<b>Departmental programs</b>	<b>258,500,120.00</b>	<b>226,715,115.80</b>	<b>31,785,004.20</b>
	709013310	Budget formulation and management program	6,780,000.00	2,832,572.00	3,947,428.00
	709023310	Resource mobilization program	205,927,781.00	191,405,297.60	14,522,483.40
	709033310	Finance and Accounting Program	3,713,739.00	1,946,584.00	1,767,155.00
	709043310	Supply Chain Management Program	5,630,000.00	2,847,762.00	2,782,238.00
	709053310	Economic Planning	32,586,000.00	25,962,100.20	6,623,899.80
	709063310	Internal Audit Services	3,862,600.00	1,720,800.00	2,141,800.00
<b>710003310</b>		<b>Town Management Services</b>	<b>1,651,364,217.00</b>	<b>1,512,988,026.05</b>	<b>138,376,190.95</b>
	710013310	Urban Sanitation and Development	900,000.00	0	900,000.00
	710023310	Urban Planning and Disaster Management	1,614,626.00	97,600.00	1,517,026.00
	710033310	Administration and Services	1,648,849,591.00	1,512,890,426.05	135,959,164.95
<b>901003310</b>		<b>Administration Support Services and construction works</b>	<b>69,911,832.00</b>	<b>39,200,432.00</b>	<b>30,711,400.00</b>
	901023310	Logistics and Maintenance Services	69,911,832.00	39,200,432.00	30,711,400.00
<b>902003310</b>		<b>Construction Works</b>	<b>0</b>	<b>0</b>	<b>0</b>
	902013310	Construction and Works Services	0	0	0
<b>903003310</b>		<b>Social and Gender Promotion Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
	903023310	Cultural Promotion and Preservation (Cultural day celebrations)	0	0	0
<b>905003310</b>			<b>1,025,000.00</b>	<b>0</b>	<b>1,025,000.00</b>

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	905013310	Social protection	0	0	0
	905023310	Social Protection Cultural Promotion and Preservation	1,025,000.00	0	1,025,000.00
<b>906003310</b>			<b>0</b>	<b>0</b>	<b>0</b>
	906023310	Library and Museum Services	0	0	0
<b>1001003310</b>		<b>Environment and Natural Resource Management</b>	<b>1,600,000.00</b>	<b>0</b>	<b>1,600,000.00</b>
	1001043310	Environmental Inspection	0	0	0
	1001053310	Energy Development	0	0	0
	1001063310	Natural Resource Management	1,600,000.00	0	1,600,000.00
<b>1002003310</b>		<b>Forest, Wildlife and Tourism</b>	<b>1,100,000.00</b>	<b>0</b>	<b>1,100,000.00</b>
	1002033310	Wildlife Conservation and Community Conservancies	0	0	0
	1002053310	Infrastructure Development	0	0	0
	1002063310	Wildlife and Forest Conservation	1,100,000.00	0	1,100,000.00
	1002073310	Tourist Development	0	0	0
<b>1003003310</b>		<b>Energy and Mining</b>	<b>1,205,000.00</b>	<b>200,000.00</b>	<b>1,005,000.00</b>
	1003013310	Electrification of Rural and Other	1,205,000.00	200,000.00	1,005,000.00
<b>1004003310</b>		<b>Administration and Support Services</b>	<b>59,243,025.00</b>	<b>51,148,025.00</b>	<b>8,095,000.00</b>
	1004013310	Administration and Operations	59,243,025.00	51,148,025.00	8,095,000.00
<b>1005003310</b>		<b>Water Services</b>	<b>1,064,556,361.00</b>	<b>146,344,497.00</b>	<b>918,211,864.00</b>
	1005013310	Development of Water Infrastructure	0	0	0
	1005063310	Administration and Support Services	199,556,361.00	146,344,497.00	53,211,864.00
	1005073310	Water Resource Management	0	0	0
	1005083310	Water Infrastructure Development	865,000,000.00	0	865,000,000.00
		<b>Grand Total</b>	<b>10,176,759,490.00</b>	<b>8,448,422,924</b>	<b>1,728,336,566</b>

*(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)*

## **7.8. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### **2. Reporting entity**

The financial statements are for the County Government of Garissa (County Executive). The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

**ii) Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive

**iii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

**iv) County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**v) Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

The County Executive of Garissa recognises all expenses when the event occurs and the related cash has actually been paid out.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**iii) Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. In-kind contributions**

In-kind contributions are donations that are made to the County Executive of Garissa in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**a) Third Party Payments**

This relates to payments done directly to supplier on behalf of the county Executive s such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to this financial statement.

**5. 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.

**a) Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**7. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

**8. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

**9. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**10. Contingent Liabilities**

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**11. Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**12. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29<sup>th</sup> June 2020 for the period 1<sup>st</sup> July 2020 to 30 June 2021 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**13. Comparative figures**

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

**14. Subsequent events**

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

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**15. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**16. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

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**7.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Total Exchequer Releases for quarter 1	8,008,246,322	6,808,196,471
<b>Total</b>	<b>8,008,246,322</b>	<b>6,808,196,471</b>

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows:  
 (The totals of A, B and C below should equal the total exchequer releases).

**1A. Equitable Share**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Total Equitable Share for quarter 1	2,360,836,800	1,222,576,200
Total Equitable Share for quarter 2	1,721,443,500	1,264,734,000
Total Equitable Share for quarter 3	1,756,575,000	1,370,128,500
Total Equitable Share for quarter 4	1,791,706,500	2,564,599,500
<b>Total</b>	<b>7,630,561,800</b>	<b>6,422,038,200</b>

**1B: Level 5 Hospitals Allocation**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Transfers for level 5 hospitals	344,739,886	344,739,885
<b>Total</b>	<b>344,739,886</b>	<b>344,739,885</b>

**1C: Donor Funds released through Exchequer Releases as per CARA**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
DANIDA - Universal Healthcare in Devolved Units Programme	19,980,000	28,453,750
Abolishment of user fees in health centres and dispensaries	12,964,636	12,964,636
<b>Total</b>	<b>32,944,636</b>	<b>41,418,386</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Proceeds from Domestic and foreign grants received through exchequer</b>		
Transforming Health Sector-Universal Care Programme (THS-UCP)	32,312,242	44,643,379
Kenya Climate Smart Agriculture Project (KCSAP)	244,657,366	120,911,328
Kenya Urban Support Project ( KUSP)	112,625,979	175,812,550
Agricultural Sector Development Support Programme (ASDSP II)	15,073,337	13,010,009
Kenya Devolution Support Programme(KDSP)	109,613,906	30,000,000
Water and Sanitation World Bank Grant ( IDA-WSDP)	389,533,119	135,046,320
Ministry Of Health- COVID 19 Funds	0	80,784,000
<b>Grand Total</b>	<b>903,815,948</b>	<b>600,207,586</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
<b>Transfers from Central Government entities</b>		
Road maintenance levy fund	204,432,343	99,723,094
Grants for Polytechnics Rehabilitation	17,899,894	20,628,298
<b>TOTAL</b>	<b>222,332,237</b>	<b>120,351,392</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. COUNTY OWN GENERATED RECEIPTS**

	<b>2020/2021</b>	<b>2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>		
Rents	16,537,947	20,560,538
Sales of Market Establishments	1,111,876	1,382,322
Receipts from Administrative Fees and Charges	7,037,544	8,749,314
Receipts from Administrative Fees and Charges - Collected as AIA	4,391,865	5,460,116
Fines, Penalties and Forfeitures	9,857,054	12,254,625
Other Receipts Not Classified Elsewhere	10,087,052	12,540,567
Business Permits	10,426,584	12,962,684
Cess	9,473,880	11,778,250
Administrative Services Fees	4,928,527	6,127,313
Market/Trade Centre Fee	4,380,913	5,446,500
Public Health Facilities Operations	3,504,730	4,357,200
Environment & Conservancy Administration	1,314,274	1,633,950
Slaughter Houses Administration	3,716,115	4,620,001
Technical Services Fees	1,642,842	2,042,438
<b>TOTAL</b>	<b>88,411,205</b>	<b>109,915,818</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. COMPENSATION OF EMPLOYEES**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Basic salaries of permanent employees	3,981,591,053	3,515,312,092
Basic wages of temporary employees	627,497,924	444,648,075
Compulsory national social security schemes	14,926,800	11,757,400
Compulsory national health insurance schemes	73,148,650	67,605,250
<b>Total</b>	<b>4,697,164,427</b>	<b>4,039,322,816</b>

**6. USE OF GOODS AND SERVICES**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Utilities, supplies and services	30,459,291	38,695,033
Communication, supplies and services	1,948,000	11,704,603
Domestic travel and subsistence	135,750,724	145,674,332
Foreign travel and subsistence	-	1,295,438
Printing, advertising and information supplies & services	11,538,619	14,961,825
Rentals of produced assets	72,596,380	116,230,297
Training expenses	185,050	3,344,130
Hospitality supplies and services	21,921,898	80,388,892
Insurance costs	44,000,000	40,000,000
Specialized materials and services	255,676,642	156,940,726
Office and general supplies and services	35,591,234	53,004,614
Other operating expenses	22,319,360	90,465,177
Routine maintenance – vehicles and other transport equipment	9,525,802	33,593,011
Fuel Oil and Lubricants	18,950,115	54,490,906
Routine maintenance – other assets	307,604,345	184,797,847
<b>Total</b>	<b>968,067,460</b>	<b>1,025,586,830</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**7. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Transfers to County Government entities</b>		
Transfers to County Assembly of Garissa	764,054,678	745,000,000
Transfers to GAWASCO	0	40,000,000
Capital Grant to Semi-Autonomous Govt Agencies ( KDSP + Youth Polytechnics)	92,897,548	20,619,148
Current Grant to Semi-Autonomous Govt Agencies (GIDA + DANIDA&THS)	44,506,022	124,151,947
Transfers to Garissa County Municipal Board	11,500,000	51,000,000
<b>TOTAL</b>	<b>912,958,248</b>	<b>980,771,095</b>

**8. OTHER GRANTS AND PAYMENTS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	139,970,107	111,991,317
Emergency Donations	166,693,822	121,736,210
Other Capital Grants and Transfers (KCSAP + ASDSP II +WSDP + KUSP)	627,684,202	463,603,676
<b>Total</b>	<b>934,348,131</b>	<b>697,331,203</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**9. SOCIAL SECURITY BENEFITS**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Government pension and retirement benefits	1,673,091	1,591,819
<b>Total</b>	<b>1,673,091</b>	<b>1,591,819</b>

**10. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Construction of Buildings	0	118,573,286
Construction of Roads	0	16,273,579
Construction and Civil Works	0	37,740,278
Purchase of Vehicles and Other Transport Equipment	32,000,000	7,439,483
Purchase of Office Furniture and General Equipment	58,187,497	47,011,100
Purchase of Specialized Plant, Equipment and Machinery	296,590,177	319,335,742
Purchase of Certified Seeds, Breeding Stock and Live Animals	8,700,000	12,220,000
Rehabilitation of Civil Works	22,595,266	141,308,718
Payables from Previous Financial Periods	487,501,722	795,200,810
<b>Total acquisition of assets</b>	<b>905,574,662</b>	<b>1,495,102,996</b>

**11. FINANCE COSTS, INCLUDING LOAN INTEREST**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Interest on Borrowing & Bank Charges	28,636,905	29,669,967
<b>Total</b>	<b>28,636,905</b>	<b>29,669,967</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**12. BANK BALANCES**

			Indicate whether recurrent or development, deposits, receipts, etc	2020/2021	2019/2020
Account Name	Name of Bank	Account No		Kshs	Kshs
Garissa County Revenue Fund (CRF) Account	Central Bank Of Kenya	1000171499	Revenue	1,027,632,072.25	261,202,291.90
Garissa County Recurrent Account	Central Bank Of Kenya	1000170972	Recurrent	11,758.85	15,500.00
Garissa County Development Account	Central Bank Of Kenya	1000170905	Development	16,865.25	62,458.50
Garissa County Payroll Account	Equity Bank	0580268032847	Recurrent	31,886,828.26	-262,811.24
Garissa County Road Maintenance Levy Fund(R.M.L.F)	Central Bank Of Kenya	1000312599	Recurrent	235,798.00	0.90
Garissa County Special Purpose Account	Central Bank Of Kenya	1000268228	Recurrent	616,385.55	0
Garissa County Referral Hospital (PGH) Account	Gulf African Bank	0340006101	Recurrent	44,447.00	5,473.00
Garissa County Department Of Health	First Community Bank	00095763	Recurrent	25,561.00	0
Garissa County Deposit Account	Central Bank Of Kenya	1000225677	Deposits	0	89,832.10
Garissa County Imprest Account-	Equity Bank	0580277628549	Recurrent	0	0
Garissa County Kenya Urban Support Program (KUSP) -UDG	Equity Bank	0580279018087	Development	51,795,347.00	76,485,480.09
Garissa County Kenya Urban Support Program (KUSP)-UIG	Equity Bank	0580279032289	Recurrent	1,561.00	278,741.00
Garissa County Village Polytechnic Project Account	Central Bank Of Kenya	1000369205	Recurrent		9,150.00
Garissa County Kenya Devolution Support Program (KDSP)	Central Bank Of Kenya	1000399732	Recurrent	2,346.00	0
Garissa County Agriculture Sector Development Support Programme (ASDSP II)	Central Bank Of Kenya	1000365738	Recurrent	0	0
Garissa County Livestock Development Account	Central Bank Of Kenya	1000385634	Recurrent	0	0
Garissa County Water And Sanitation (WSDP)	Central Bank Of Kenya	1000385596	Development	0	0

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Garissa County Kenya Climate Smart Agriculture Project (KCSAP)	Central Bank Of Kenya	1000365714	Development	0	0
Garissa County Kenya Urban Support Program (KUSP) -UDG	Central Bank Of Kenya	1000385618	Development	0	0
Garissa County Kenya Urban Support Program (KUSP)-UIG	Central Bank Of Kenya	1000411112	Recurrent	0	0
Garissa County Unicef Special Purpose Account	Central Bank Of Kenya	1000457279	Recurrent	0	0
<b>Total</b>				<b>1,112,268,970.16</b>	<b>337,886,181.75</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. FUND BALANCE BROUGHT FORWARD**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	337,886,182	968,501,808
Cash in hand		
Accounts Receivables		
Accounts Payables		
<b>Total</b>	<b>337,886,182</b>	<b>968,501,808</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**7.10. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 2)**

**2. RELATED PARTY DISCLOSURES**

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

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions**

	<b>FY 2020/2021</b>	<b>FY2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	764,054,678	745,000,000
Transfers to County Water Service Providers	0	40,000,000
<b>Total Transfers to related parties</b>	<b>764,054,678</b>	<b>785,000,000</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**OTHER IMPORTANT DISCLOSURES (Continued)**

**3. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

<b>Entity</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Garissa County Bursary Fund		Garissa County	Chief Officer -Finance
Garissa County Revolving Fund		Garissa County	Chief Officer -Trade
Garissa County Emergency Fund		Garissa County	Chief Officer -Finance
Garissa County Investment And Development Authority		Garissa County	Chief Officer -Trade

**4. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in bank account currency*</b>	<b>Ex. rate (if in foreign currency)</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
			<b>Kshs</b>	<b>Kshs</b>
GARISSA COUNTY REVENUE COLLECTION ACCOUNT- A/C NO 1140761625- KCB	Kshs		7,846,111.11	263,250
<b>TOTAL</b>				<b>263,250</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**5. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.1	Unsupported Construction of Building.	We take your advice to fully support all payments as required. We have given stern instructions to all the accounting officers to adhere to the public procurement and disposal act and relevant regulations and that they will take personal responsibilities for such issues in the next system audit	County Chief Officer- County Affairs	Not Resolved	July 2021
1.2	Unsupported Construction of Roads	The matters noted during the physical verification have so far been corrected and the necessary documents to ascertain are available for audit review.	County Chief Officer- Roads	Not Resolved	July 2021

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.3	Unsupported Construction and Civil Works.	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2021
1.4	Unsupported Rehabilitation of Civil Works	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2021
1.5	Unsupported Purchase of Vehicles and Other Transport Equipment.	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2021

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.6	Unsupported Rehabilitation and Renovation of Plant, Machinery and Equipment.	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2021
1.7	Unsupported Purchase of Office Furniture and General Equipment	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2021
2.0	Unsupported Use of Goods and Services	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Finance	Not Resolved	July 2021.

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
3.0	Unsupported Other Grants and Transfers.	All the payment vouchers that relate to the Grants and Transfers have so far been fully supported and available for audit review.	County Chief Officer – Finance	Not Resolved	July 2021
4.0	Unsupported Transfers to Other Govt Units.	We take your advice to fully support all payments as required. All the necessary documentation have so far been provided to the Auditor for their action.	County Chief Officer – Finance	Not Resolved	July 2021
5.0	Pending Accounts Payable	The pending bills indicated in annex 1 to the financial statements are purely for the financial year under review 2018/2019. The pending bills arose due none or late disbursement of funds by the National Treasury. Disclosure was done in accordance with the new reporting template for June 2019.	County Chief Officer- Finance	Not Resolved.	July 2021

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
6.0	Variations between Statement of Receipts and Payments and IFMIS Balances.	The Variations were reconciled and the statements as in IFMIS and Financial Statement agree.	County Chief Officer – Finance	Not Resolved	July 2021
<b>Key Audit Matters</b> 1.0	Budget Control and Performance.	The Under absorption of budget observed in both the recurrent and development expenditure was as a result of delays in the release of funds by the national treasury, making it difficult for the County Government entities to utilize funds on time leading to the under absorption	County Chief Officer- Finance	Not Resolved.	July 2021
2.0	Unresolved Prior Year Matters.	The Prior year Audit Matters have so far been discussed in the senate and awaiting clearance.	County Chief Officer- Finance	Discussed by The Senate awaiting verdict	July 2021
<b>Basis For Conclusion.</b> 1.0	Non adherence to Recommended Ratio of Employee Cost to Total Revenue.	The major factor that contributed to the increase in compensation is that, the county government took on the services of	County Chief Officer- Finance	Not Resolved	July 2021

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )	Status: ( <i>Resolved / Not Resolved</i> )	Timefra me: ( <i>Put a date when you expect the issue to be resolved</i> )
		<p>locum health workers who were not budgeted for in the last financial year hence resulted in the hike of the wage bill.</p> <p>There were few recruitments by the county public service board of 29 employees in different departments to help them handle the shortages that came as a result of attrition from retirements and transfers to other counties.</p> <p><b>Mitigation</b>            Recruitment: No further recruitment of new employees unless there is dire need to fill gaps. The county public service has advised that in such a situation, a convincing explanation has to be forwarded to them for gap analysis and</p>			

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )	Status: ( <i>Resolved / Not Resolved</i> )	Timeframe: ( <i>Put a date when you expect the issue to be resolved</i> )
		consideration and also forwarded to the county treasury for budgeting. The county government plans to cease the services of locum health workers.			
2.0	Staff Recruitment for the year Under Review.	The staffs have so far been confirmed and necessary documents available for audit review.	County Chief Officer- Finance	Not Resolved	July 2019
3.0	Retention of Staff Aged Over Sixty Years.	An analysis of the said officers showed that some of them are employees with disability and the mandatory retirement age for such employees is 65yrs. Others were state officers and the rest were technical and specialists engaged on either 3 or 5yrs contract. All the files are available for scrutiny.	Payroll Manager	Not Resolved.	July 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )	Status: ( <i>Resolved / Not Resolved</i> )	Timeframe: ( <i>Put a date when you expect the issue to be resolved</i> )
4.0	Unsupported Hiring Of Temporary Employees.	The County Government utilized manual payroll for the employees that were waiting the processing of their personal numbers, as there was a delay in the issuance at IPPD HQ due to changes in the process of issuing new personal numbers. Most of the staff in manual payroll are casuals in the department of health who cannot be issued with personal numbers since they earn less job group A which is the minimum job group in the IPPD system	Payroll Manger	Not Resolved.	July 2021
5.0	Unapproved Inter account Borrowing.	The Inter Account borrowing was settled and the amount transferred to the respective bank accounts.	Chief Officer - Finance	Not Resolved	July 2021.

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )	Status: ( <i>Resolved / Not Resolved</i> )	Timeframe: ( <i>Put a date when you expect the issue to be resolved</i> )
6.0	Weak Internal Controls in Revenue Collection.	The county is in the process of Procuring and Installing Revenue Software to curb the leakages in terms of Revenue Collection.	Chief Officer -Revenue	Not Resolved	July 2021.
7.0	Decline in Own Generated Revenue.	The under collection of revenue was as a result of the following: Security concerns, Drought as well as Change of administration among many other factors. However the department of revenue is coming up with mechanism to enhance revenue collection such as development of revenue software and putting in place all other administrative measures to seal loopholes in the revenue collections.	County Chief Officer- Finance	Not Resolved	July 2021
8.0	Failure to Maintain Fixed Asset Register.	The County Executive maintains a fixed asset register but it's true that the	County Chief Officer- Finance	Not Resolved	July 2021

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		valuation was not done by the time of audit. The process of ascertaining the assets of the defunct local authorities and their valuation is still ongoing and will be included in the asset register once it's concluded			
9.0	Inadequate Safeguards for ICT Environment and Data Security.	The ICT directorate for Garissa County has been established as a directorate in the financial year 2018/2019 by his Excellency the Governor, The ICT policy in place as well. The data security and disaster plan will form part of the ICT policy that will be implemented, readily availed and communicated throughout the organization as per the ICT ISO 27001. We shall also formally document all approved	Chief Officer- ICT	Not Resolved	July 2021.

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )	Status: ( <i>Resolved / Not Resolved</i> )	Timeframe: ( <i>Put a date when you expect the issue to be resolved</i> )
		processes to manage upgrades made to our financial systems soonest possible.			
10.0	Lack of Audit Committee and Audit Charter.	The County Government of Garissa has fully established and operational Internal Audit Department with Audit Charter as well as Audit Committee is in place.	Chief Officer- Finance	Not Resolved	July 2021

Issa Dubow Oyow.

CECM-Finance and Economic Planning

Sign.....

Date.....6/12/2021.....

**COUNTY GOVERNMENT OF GARISSA- (COUNT EXECUTIVE)**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021**

**6. ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

<b>Period (2020/21)</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	2,360,836,800	1,721,443,500	1,756,575,000	1,791,706,500	7,630,561,800
Level 5 Hospitals	158,580,348	186,159,538			344,739,886
DANIDA - Universal Healthcare in Devolved Units Programme	9,990,000	9,990,000			19,980,000
World Bank – THUSCP	16,287,407	16,024,834			32,312,241
Kenya Devolution Support Programme	64,613,906	45,000,000			109,613,906
Youth Polytechnic support grant	8,949,947	8,949,947			17,899,894
Abolishment of user fees in health centres and dispensaries	12,964,636				12,964,636
Kenya Urban Support Programme (KUSP)	112,625,978				112,625,978
Agriculture Sector Development Support Project (ASDSP)	2,000,000	13,073,337			15,073,337
Kenya Climate Smart Agriculture Project (KCSAP)	64,802,833	40,675,127	64,839,785	74,339,620	244,657,366
Water and Sanitation Development Project	161,533,118	228,000,000			389,533,118
Road Maintenance and Levy Fund	99,723,095	52,354,624	52,354,624		204,432,343
<b>TOTAL</b>					<b>9,134,394,507</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNT EXECUTIVE)**  
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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To-Date	Outstanding Balance 2020/2021
	A	B	c	d=a-c
<b>Construction of buildings</b>				
1. Superserve Limited	46,563,339.60	CGG/HEALTH/T/004/ 2017-2018	35,113,300.60	11,450,039
2. ishaam Construction Co. Limited	4,444,250	CGG/HEALTH/T/016/ 2018-2019		4,444,250
3. arissa Brothers Civil Eng. Ltd	16,810,998.40	CGG/HEALTH/T/002/2017-2018	12,615,812	4,195,186.40
4. hzab Investment Limited	3,905,256.00	CGG/HEALTH/T/014/ 2018-2019	-	3,905,256.00
5. ego Construction Co. Limited	7,959,544.00	CGG/HEALTH/T/009/ 2018-2019	-	7,959,544.00
6. olls Rockin Construction Co. Ltd	9,013,440	CGG/HEALTH/T/013/ 2018-2019	-	9,013,440
7. urale Investment Ltd	8,348,628.00	CGG/T/73/14-15	4,700,000	3,648,628.00
8. orthern liberty	275,521,642	CGG/C.A/T/003/2017-2018	-	275,521,642
<b>Sub-Total</b>	<b>372,567,098</b>		<b>52,429,112.60</b>	<b>320,137,985.40</b>
<b>Construction of civil works</b>				
9. abmo Enterprises Limited	5,796,114	CGG/HEALTH/T/008/ 2018-2019	4,067,906	1,728,208
10. iriye Construction Co. Limited	5,335,443.20	CGG/HEALTH/T/005/ 2018-2019	-	5,335,443.20
11. ondari Co. Ltd	13,989,989.50	CGG/HEALTH/T/001/ 2017-2018	4,348,795	9,641,194.50
12.	5,392,155.60	CGG/HEALTH/T/006/ 2018-2019	-	5,392,155.60

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To- Date	Outstanding Balance 2020/2021
iriye Construction Company				
13. ajo Group of Companies Ltd	222,289,475	CGG/HEALTH/T/001/ 2018-2019	10,000,000	212,289,475
14. ubashir Construction & Civil Engineering Ltd	5,673,942.80	CGG/HEALTH/T/015/ 2018-2019	-	5,673,942.80
15. aris Construction & supplies Co. Ltd	5,192,990	CGG/HEALTH/T/012/ 2018-2019	-	5,192,990
16. encounty Builders Construction Co Ltd	9,945,565.00	CGG/DLHP/162/2015-2016	2,500,000	7,445,565.00
17. anshis Construction Company Ltd	6,286,214.00	CGG/DLHP/123/2015-2016	2,500,000	3,786,214.00
18. anshis Construction Company Ltd	4,721,930.80	CGG/DLHP/121/2015-2016	-	4,721,930.80
19. anshis Construction Company Ltd	5,681,561.00	GCC/DLHP/124/2015-2016	-	5,681,561.00
20. & R Construction Water and Civil Works Ltd	9,945,477.50	CGG/DLHP/055/2014-2015	7,000,000	2,945,447.50
21. anjab And Sons Company Ltd	9,503,856.80	CGG/T/105/14-15	5,913,997	3,589,859.80
22. omaal Company Limited	4,838,539.52	CGG/ALFC/T/009/ 2018-2019	-	4,838,539.52
23. ifow Ventures Ltd	1,482,200	CGG/ALFC/T/018/ 2017-2018	-	1,482,200
24. lore construction limited	6,400,000	CGG/ALFC/T/025/2018-2019	-	6,400,000
25. re investment limited	7,200,000	CGG/ALFC/T/028/2018-2019	-	7,200,000
26. mart construction & engineering Co. ltd	19,330,010	CGG/ALFC/T/12/ 2019-2020	-	19,330,010
27. idu Construction Ltd	14,390,175	CGG/ALFC/T/003/ 2019-2020	-	14,390,175
28. reat Stanvic Ltd	13,680,100	CGG/ALFC/T/013/ 2018-2019	-	13,680,100

**COUNTY GOVERNMENT OF GARUBA- (COUNTY EXECUTIVE)**  
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Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To-Date	Outstanding Balance 2020/2021
29. arzuk construction company limited	9,150,562	CGG/WS/T/028/2015-2016	-	9,150,562
30. ormud Construction CO.LTD	4,200,845	CGG/WS/T/041/2018-2019	-	4,200,845
31. l-hijaz Construction CO. LTD	6,900,000	CGG/WS/T/055/2018-2019	-	6,900,000
32. adogashe Construction co .LTD	5,710,952	CGG/WS/T/037/2018-2019	-	5,710,952
33. esilting of welmarer water pan	6,146,527	CGG/WS/T/021/2018-2019	-	6,146,527
34. ogob Enterprise LTD	4,078,099	CGG/WS/T/038/2018-2019	-	4,078,099
35. anisi Solution Limited	5,500,210	CGG/WS/T/056/2018-2019	-	5,500,210
36. alabat investment LTD	6,900,000	CGG/WS/T/055/2018-2019	-	6,900,000
37. other and son Construction co ,ltd	1200000	CGG/WS/Q/025/2018-2019	-	1,200,000
38. ahin Construction Company LTD	1,950,000	CGG/WS/Q/029/2018-2019	-	1,950,000
39. arat Investment limited	5,004,228	CGG/WS/T/034/2018/2019	-	5,004,228
40. iyan Construction and supplies limited	1,327,000	CGG/WS/Q/023/2018-2019	-	1,327,000
41. mart construction and engineering Co. Limited	9,200,580	CGG/WS/048/2014-2015	-	9,200,580
42. hinestone Solution	5,651,210	CGG/WS/T/055/2018-2019	-	5,651,210
43. arhaba holdings CO.TD	1,500,000	CGG/WS/Q/032/2018-2019	-	1,500,000
44. lharbi Investment LTD	1,500,000	CGG/WS/Q/039/2018/2019	-	1,500,000

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To-Date	Outstanding Balance 2020/2021
45. hulole Construction co, ltd	1,500,000	CGG/WS/Q/WT/016/2019-2020	-	1,500,000
46. aslah executive LTD	1,500,000	GG/WS/Q/WT/014/2019-2020	-	1,500,000
47. ejar Construction	2,000,000	GG/WS/Q/WT/008/2019-2020	-	2,000,000
48. aramarda Construction and general suppliers	1,500,000	GG/WS/Q/WT/002/2019-2020	-	1,500,000
49. ogob Enterprise LTD	2,000,000	GG/WS/Q/WT/006/2019-2020	-	2,000,000
50. alabat investment LTD	750,000	GG/WS/Q/WT/003/2019-2020	-	750,000
51. inay Construction C.LTD	1,500,000	GG/WS/Q/WT/010/2019-2020	-	1,500,000
52. eyba Investment LTD	2,500,000	GG/WS/Q/WT/018/2019-2020	-	2,500,000
53. herewani Construction CO,LTD	750,000	GG/WS/Q/WT/0105/2019-2020	-	750,000
54. aslah executive LTD	1,500,000	GG/WS/Q/WT/015/2019-2020	-	1,500,000
55. ulhan Green Groceries	1,500,000	GG/WS/Q/WT/017/2019-2020	-	1,500,000
56. ashir Building and Construction	1,500,000	GG/WS/Q/WT/012/2019-2020	-	1,500,000
57. arat Investment limited	1,500,000	GG/WS/Q/WT/011/2019-2020	-	1,500,000
58. ahane enterprise limited	1,500,000	GG/WS/Q/WT/007/2019-2020	-	1,500,000
59. olls Rocking construction Co. ltd	1,500,000	GG/WS/Q/WT/009/2019-2020	-	1,500,000
60. ujmal Investment LTD	1,500,000	GG/WS/Q/WT/013/2019-2020	-	1,500,000
61. ulle construction General supplies	1,500,000	CGG/WS/Q/048/2018-2019	-	1,500,000

**COUNTY GOVERNMENT OF GARIBSA- (COUNTY EXECUTIVE)**  
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Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To-Date	Outstanding Balance 2020/2021
62. ubashir construction and civil engineering	1,500,000	GG/WS/Q/WT/001/2019-2020	-	1,500,000
63. BDIRAHMAN Rage Amin	3,750,000	GG/WS/Q/W/050/2018-2019	-	3,750,000
64. arda Enterprise LTD	6,981,640	CGG/WS/T/001/2017-2018	-	6,981,640
65. li Gabal Limited	6,500,000.00	CGG/WS/T/0042018-2019	-	6,500,000.00
66. oha traders limited	1,948,000	CGG/WS/001/2017-2018	-	1,948,000
67. orsed investment limited	9,500,562	CGG/WS/T/040/2015-2016	-	9,500,562
68. oha traders limited	7,800,000	CGG/WS/T/018/2014-2015	-	7,800,000
69. ijaz construction co. ltd	6,627,794	CGG/WS/T/035/2018-2019	-	6,627,794
70. ubis construction and supplies ltd	7,800,000	CGG/WS/T/005/2018-2019	-	7,800,000
71. ram investment limited	6,912,510	CGG/WS/T/045/2018-2019	-	6,912,510
72. assim construction co. ltd	12,930,860	CGG/T/140/2014-2015	-	12,930,860
73. analamaro construction Company limited	7,362,940	CGG/T/044/2014-2015	-	7,362,940
74. orthern liberty	7,400,000	CGG/T/054/2014/2015	-	7,400,000
75. alisha General Suppliers & construction Ltd	15,710,900	CGG/WS/T/05/ 2018-2019	-	15,710,900
76. reat Stanvic Ltd	15,310,980	CGG/WS/T/20/ 2018-2019	-	15,310,980
77. ulumaha Investment	16,540,350	CGG/WS/T/11/ 2019-2020	-	16,540,350
78. osuga Investment Co. Ltd	13,330,423	CGG/WS/T/29/ 2019-2020	-	13,330,423

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To- Date	Outstanding Balance 2020/2021
79. udubei Construction Co. Ltd	18,350,220	CGG/WS/T/41/ 2019-2020	-	18,350,220
80. saaf energy K limited	55,413,513.20	CGG/T/064/2014-2015	-	55,413,513.20
81. analamaro Construction Company limited	9,800,120.40	CGG/T/058/2014-2015	-	9,800,120.40
82. L bayan construction Company limited	11,200,000	CGG/T/068/2015-2016	-	11,200,000
83. imco investment limited	7,800,000	CGG/T/070/2015-2016	-	7,800,000
84. idu Construction Ltd	28,890,320	CGG/RM/T/24/ 2017-108	-	28,890,320
85. kymark Construction Co. ltd	7,900,000	CGG/T/ENV/020/2015-2016	-	7,900,000
86. akimun company ltd	8,400,200	CGG/T/017/2014-2015	-	8,400,200
87. analamaro construction company limited	6,985,500	CGG/T/115/2014-15	-	6,985,500
88. tiso construction company limited	6,760,050	CGG/T/82/2014-15	-	6,760,050
89. ham Suppliers & Contractors Company Ltd	9,405,280	CGG/C.A/T/11/ 2019-2020	-	9,405,280
90. ulumaha Investment	15,560,200	CGG/FIN/T/002/ 2018-2019	-	15,560,200
91. kad Construction Co. Ltd	90,746,378.00	CGG/CA/T/001/2017-2018	81,845,005.00	8,901,373.00
92. rrablow Trading Co. Ltd	112,295,184.12	CGG/CA/T/002/2017-2018	103,723,456.00	8,571,728.12
93. orthern Liberty Limited	300,521,642.38	CGG/CA/T/003/2017-2018	221,765,004.00	78,756,638.38
94. anisi solutions ltd	5,521,000.00	CGG/WS/T/056/2018-19	-	5,521,000.00
95. arayub Investment ltd	6,660,071.00	CGG/WS/T/023/2018-19	-	6,660,071.00

**COUNTY GOVERNMENT OF GARAWA- (COUNTY EXECUTIVE)**  
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Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To-Date	Outstanding Balance 2020/2021
96. reen earth Construction and enterprise ltd	28,654,300.00	CGG/WS/T/015/2018-19	10,857,819.00	17,796,481.00
<b>Sub-Total</b>	<b>1,357,766,891</b>		<b>454,521,982</b>	<b>903,244,909</b>
<b>Supply of goods</b>				
97. offein Meds	12,659,800	CGG/HEALTH/T/13/ 2020-2021	-	12,659,800
98. li Gabal Limited	4,879,000.00	CGG/WS/T/034/2018-2019	-	4,879,000.00
99. offein Meds	12,990,000	CGG/HEALTH/T/18/ 2020-2021	-	12,990,000
100. Maima Investment Ltd	750,000		-	750,000
101. Jatz investment	2,486,000	CGG/ALFC/T/006/ 2018-2019	-	2,486,000
102. Myspa Enterprises Ltd	665,690	CGG/ALFC/Q/012/ 2017-2018	-	665,690
103. l-Nassar Auto Spares & hardware	122,000	CGG/ALFC/Q/018/ 2017-2018	-	122,000
104. ura contractors	3,800,000	CGG/ALFC/T/020/2018-2019	-	3,800,000
105. bnu- Bashir & Construction co. Ltd	499,250	CGG/ALFC/Q/018/ 2018-2019	-	499,250
106. ashir Amin	75,000	CGG/ALFC/T/011/ 2017-2018	-	75,000
107. ham Suppliers & Contractors Company Ltd	4,895,650	CGG/ALFC/T/15/ 2019-2020	-	4,895,650
108. ham Suppliers & Contractors Company Ltd	3,974,246	CGG/ALFC/T/09/ 2018-2019	-	3,974,246
109. arham Young Traders	22,880,600	CGG/ALFC/T/22/ 2019-2020	-	22,880,600
110. yanda Traders	21,930,550	CGG/ALFC/T/004/ 2018-2019	-	21,930,550
111.	768,280	CGG/WS/Q/004/2018-2019	-	768,280

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To-Date	Outstanding Balance 2020/2021
orthern liberty builders				
112. ahane enterprise limited	5,880,000	CGG/WS/T/046/2018-2019	-	5,880,000
113. Ibrahim Contractor limited	4,480,000	CGG/WS/T/065/2018-2019	-	4,480,000
114. ram Investment ltd	5,860,000	CGG/WS/T047/2018-2019	-	5,860,000
115. oha Traders limited	1,485,960	CGG/WS/Q/037/2017-2018	-	1,485,960
116. bshemo Building and civil engineering	4,900,000	CGG/WS/T/27/2018-2019	-	4,900,000
117. owfiq Investment and suppliers	2,000,000	CGG/WS/Q040/2018-2019	-	2,000,000
118. braham Merchandise Solution	1,494,500	CGG/WS/Q/016/2018-2019	-	1,494,500
119. aidafin Company ,General Suppliers	950,000	CGG/WS/Q/003/2018-2019	-	950,000
120. orthern Professional investment	652,800	CGG/WS/Q/007/201-2019	-	652,800
121. yanda Traders	1,408,200	CGG/WS/Q/015/201	-	1,408,200
122. arissa Mart	493,020	CGG/IRR/Q/001/2018/2019	-	493,020
123. bdilley and sons enterprise	1,980,000	CGG/WS/039/2018-2019	-	1,980,000
124. oha traders limited	7,600,000	CGG/WS/003/2018-2019	-	7,600,000
125. uper services and Investment ltd	1,700,000	CGG/WS/Q/030/2018-2019	-	1,700,000
126. rossview investment limited	7,800,000	CGG/WS/T/002/2018-2019	-	7,800,000
127. asiye construction and General supplies	1,935,000	CGG/WS/Q/042/2018-2019	-	1,935,000

**COUNTY GOVERNMENT OF GAR. SSA - (COUNTY EXECUTIVE)**  
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Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To- Date	Outstanding Balance 2020/2021
128. arham Young Traders	17,320,210	CGG/WS/T/32/ 2019-2020	-	17,320,210
129. exclusive Builders Ltd	19,360,400	CGG/WS/T/33/ 2017-2018	-	19,360,400
130. perts Link Ventures Ltd	19,320,500	CGG/WS/T/07/ 2019-2020	-	19,320,500
131. osuga Investment Co. Ltd	17,210,300	CGG/WS/T/19/ 2018-2019	-	17,210,300
132. udubey Construction Co. Ltd	15,660,800	CGG/WS/T/32/ 2019-2020	-	15,660,800
133. aima investment limited	750,000	CGG/LSPP/Q/002/2018-2019	-	750,000
134. asiye construction and General supplies	649,000	CGG/WS/Q/06/2020-2021	-	649,000
135. aler construction and supplies limited	495,900	CGG/Q/UD/001/2020-2021	-	495,900
136. algan Bookshop	1,506,376	CGG/Q/DUID/005/2017-2018	-	1,506,376
137. micore Enterprise	9,820,190	CGG/GMB/T/004/ 2019-2020	-	9,820,190
138. olvey Enterprise	15,320,900	CGG/ECD/T/17/ 2019-2020	-	15,320,900
139. remona Investments limited	18,987,650	CGG/FIN/T/22/ 2018-2019	-	18,987,650
140. micore Enterprise	12,520,800	CGG/FIN/T/008/ 2019-2020	-	12,520,800
141. yanda Traders	18,950,130	CGG/FIN/T/10/ 2019-2020	-	18,950,130
<b>Sub-Total</b>	<b>311,868,702</b>		-	<b>311,868,702</b>
<b>Supply of services</b>				
142. E plus ambulance(red cross)	20,478,171	CGG/HEALTH/T/019/2014-2015	-	20,478,171

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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Supplier of Goods or Services	Original Amount	Contract Number	Amount Paid To- Date	Outstanding Balance 2020/2021
143. arsan Toyota Garissa	466,989	112/89654	-	466,989
144. arsan Toyota Garissa	227,084	CGG/ALFC/T/016/ 2017-2018	-	227,084
145. une Muhumed Salat	3,400,000	CGG/ALFC/T/001/ 2017-2018	-	3,400,000
146. ohamed Abdullahi Hassan	4,800,000	CGG/ALFC/T/002/ 2017-2018	-	4,800,000
147. bdulrizaq Hajii Adan	1,260,000	111/100	-	1,260,000
148. asiye construction and General supplies	373,450	CGG/UD/Q/002/2018-2-019	-	373,450
<b>Sub-Total</b>	<b>31,005,694</b>		-	<b>31,005,694</b>
<b>Grand Total</b>	<b>2,073,208,384</b>		<b>506,951,095</b>	<b>1,566,257,290</b>

**COUNTY GOVERNMENT OF GARissa- (COUNT EXECUTIVE)**  
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**ANNEX 3 – SUMMARY OF NON-CURRENT ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2019/2020</b>	<b>Additions during the year (KShs )</b>	<b>Disposals during the year (KShs )</b>	<b>Transfers in/(out) during the year (KShs)</b>	<b>Historical Cost c/f (KShs ) 2020/2021</b>
Land					
Buildings and structures	10,530,964,488	806,687,165			11,337,651,653
Transport equipment	549,677,180	32,000,000			581,677,180
Office equipment, furniture and fittings	413,792,773	58,187,497			471,980,270
ICT Equipment	49,655,088				49,655,088
Machinery and Equipment	199,046,380				199,046,380
Heritage and cultural assets					
Biological assets	20,095,052	8,700,000			28,795,052
Intangible assets					
Infrastructure assets- Roads, Rails	192,122,042				192,122,042
Work in progress					
<b>Total</b>	<b>11,955,353,003</b>	<b>905,574,662</b>			<b>12,860,927,665</b>

**COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)**  
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**ANNEX 4 – INTER-ENTITY TRANSFERS**

<b>Ref</b>	<b>Entity</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>Amount transferred Kshs</b>	<b>Amount Confirmed as received Kshs</b>	<b>difference</b>	<b>explanation</b>
1	County Assembly of Garissa	224,708,753	150,570,574	182,996,232	205,779,119	764,054,678	764,054,678		
	<b>Total</b>	<b>224,708,753</b>	<b>150,570,574</b>	<b>182,996,232</b>	<b>205,779,119</b>	<b>764,054,678</b>	<b>764,054,678</b>		

**Director of Finance**  
**County Executive**

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**Director of Finance**  
**County Assembly/fund/project**

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COUNTY GOVERNMENT OF GARISSA- (COUNT EXECUTIVE)  
 Annual Report and Financial Statements  
 For the year ended June 30, 2021

ANNEX 5 – BANK RECONCILIATION/FO 30 REPORT

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REPUBLIC OF KENYA  
**BANK RECONCILIATION**  
 GARISSA COUNTY

From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY REVENUE FUND ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000171499

Balance as per bank certificate	562,702,571
Less –	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	561,421,218
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add –	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	1,026,350,719.25
<b>Bank Balance as per Cash Book</b>	<b>1,027,632,072.25</b>

Reconciled by: MAHAT BISHAR Signature:  Date: 6/12/21  
 Reviewed by: YUSSUF BERTS Signature:  Date: 6/12/21  
 Approved by: IBRAHIM FARAH Signature:  Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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REPUBLIC OF KENYA  
 BANK RECONCILIATION  
 GARISSA COUNTY

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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY DEVELOPMENT ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000170905

Balance as per bank certificate	208,405,472.25
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	287,098,357.70
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	78,709,751
Bank Balance as per Cash Book	16,865.25

Reconciled by: MAHAR BISHAR Signature:  Date: 6/12/21  
 Reviewed by: YUSSUF BETHE Signature:  Date: 6/12/21  
 Approved by: IBRAHIM FARAH Signature:  Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY RECURRENT ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000170972

Balance as per bank certificate	141,516,394.05
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	565,049,102.20
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	423,544,467.00
Bank Balance as per Cash Book	11,758.85

Reconciled by: MAHAT BISHAR Signature:  Date: 6/12/21  
 Reviewed by: YUSSUF BETH Signature:  Date: 6/12/21  
 Approved by: IBRAHIM FARAH Signature:  Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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REPUBLIC OF KENYA  
 BANK RECONCILIATION  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY AGRI SECTOR DEV PRO ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000365738

Balance as per bank certificate	13,073,337
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	13,073,337
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	0

Reconciled by: MAHAR BISHAR Signature: *MHB* Date: 6/12/21  
 Reviewed by: YUSSUF BETHA Signature: *[Signature]* Date: 6/12/21  
 Approved by: IBRAHIM FADH Signature: *[Signature]* Date: 6/12/21

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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY DEPOSIT ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000225677

Balance as per bank certificate	0.00
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	0.00
Bank Balance as per Cash Book	0.00

Reconciled by: MAHAR BISHAR Signature:  Date: 6/12/21  
 Reviewed by: YUSUF BETHE Signature:  Date: 6/12/21  
 Approved by: ISRAHIM FARAH Signature:  Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY KENYA CLIMATE SMART AGRI PROJ ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000365714

Balance as per bank certificate	0.00
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	0.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	0.00

Reconciled by: MAHAR BISHOP Signature:  Date: 6/12/21  
 Reviewed by:  Signature:  Date: 6/12/21  
 Approved by: IRATIM DIRA Signature:  Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY KENYA DEV SUPPORT PRO ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000399732

Balance as per bank certificate	2,346
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	0
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	0
Bank Balance as per Cash Book	2,346

Reconciled by: MAHAR BISHAR Signature: *Mitt* Date: 6/12/21  
 Reviewed by: YUSSUF BETHS Signature: *[Signature]* Date: 6/12/21  
 Approved by: IBRAHIM FARAH Signature: *[Signature]* Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY KENYA URBAN SUPPORT PROG-UDG ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Baile Selassie, Account Number: 1000385618

Balance as per bank certificate	0.00
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	0.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	0.00
Bank Balance as per Cash Book	0.00

Reconciled by: NAHAZ GISHAKI Signature: [Signature] Date: 6/2/21  
 Reviewed by: YUSSUF BEHTE Signature: [Signature] Date: 6/2/21  
 Approved by: ISRAHIM FARAH Signature: [Signature] Date: 6/2/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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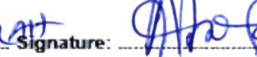
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY KENYA URBAN SUPPORT PRO- UIG ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000411112

Balance as per bank certificate	0.00
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	0.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	0.00

Reconciled by: MAHAZ BISHAR Signature:  Date: 6/12/21  
 Reviewed by: YUSUF BEZAH Signature:  Date: 6/12/21  
 Approved by: IBRAHIM FARAH Signature:  Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY LIVESTOCK DEV ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Baile Selassie, Account Number: 1000385634

Balance as per bank certificate	0.00
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	0.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
<b>Bank Balance as per Cash Book</b>	<b>0.00</b>

Reconciled by: MAHAT BISHAR Signature: *MH* Date: 6/12/21  
 Reviewed by: YUSSUF BETHA Signature: *[Signature]* Date: 6/12/21  
 Approved by: IRICAHINI FURAH Signature: *[Signature]* Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY ROAD MAINT. LEVY FUND ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000312599

Balance as per bank certificate	235,798
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	235,798

Reconciled by: MAHAR GISHAR Signature: MITA Date: 6/12/21  
 Reviewed by: YUSSUF BETHA Signature: [Signature] Date: 6/12/21  
 Approved by: IBRAHIM FARAH Signature: [Signature] Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY SPECIAL PURPOSE ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000266228

Balance as per bank certificate	11,898,930.55
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	11,282,545.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	616,385.55

Reconciled by: MAHAT BISAAR Signature:  Date: 6/12/21  
 Reviewed by: YUSSUF BETHS Signature:  Date: 6/12/21  
 Approved by: ISRAHIM FARAH Signature:  Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY VILLAGE POLYTECHNIC PROJECT ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Baile Selassie, Account Number: 1000369205

Balance as per bank certificate	0.00
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	0.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	0.00

Reconciled by: MAHAT BISHAR Signature: MHB Date: 6/12/21  
 Reviewed by: YUSSUF BEHNS Signature: YB Date: 6/12/21  
 Approved by: ISRAHAM FARAH Signature: IF Date: 6/12/21

COUNTY GOVERNMENT OF GARISSA- (COUNTY EXECUTIVE)  
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From Date: 01-JUN-21 To: 30-JUN-21 GARISSA COUNTY WATER SANITATION DEV ACCOUNT  
 Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000385596

Balance as per bank certificate	0.00
Less -	
1. Payment in Cash Book not yet recorded in Bank Statement (Un-presented Cheques)	0.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add -	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Bank Balance as per Cash Book	0.00

Reconciled by: MAHAT BISHAR Signature: MITT Date: 6/12/21  
 Reviewed by: YUSSUF BETHE Signature: [Signature] Date: 6/12/21  
 Approved by: IRZAHIM FANNA Signature: [Signature] Date: 6/12/21