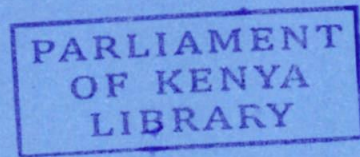


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
GARISSA**

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep. Maj Whip
COMMITTEE	—
CLERK AT THE TABLE	Maglin



GARISSA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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



County Government of Garissa
Garissa County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

2. Key Entity Information and Management

(a) Background information

The Garissa County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 48 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

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

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2024 and who had direct fiduciary responsibility were:

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

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Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

1. Office of the Auditor-General
2. Public Accounts and Investment Committee of the Senate
3. Public Accounts and Investment Committee of the Assembly
4. Finance Committee of the Assembly
5. Budget Committee of the Assembly
6. Garissa County Assembly Audit Committee

(e) Entity Headquarters

County Assembly Building
P.O. Box 57-70100
Posta Road Garissa, Kenya

(f) Entity Contacts

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

(g) Entity Bankers

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

2. Other Commercial Banks

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

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

County Government of Garissa
Garissa County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

(j) County Attorney

County Headquarters
P.O Box 563-70100
Garissa

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3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Garissa County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the Chairperson of the County Assembly Service Board while the County Assembly Clerk is the secretary.

Section 10 (4) of the County Governments Act 2012 provides that a County Assembly shall observe the following order of precedence.

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

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

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

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

a) Select Committees

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

b) Sectoral Committees

The mandate of sectoral committees is in respect to the subject matter assigned by the standing orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following select and sectoral committees:

1. Committee of Powers and Privileges
2. Public Accounts/Investment Committee
3. Finance, Budget and Appropriation Committee
4. Culture, Gender committee
5. Youth and Sports Committee
6. County Affairs, Public Service and Intergovernmental Relations Committee
7. Trade, Investment and Enterprise Development Committee
8. Roads, Transport and Public Works Committee

9. Education, ICT, Vocational training and Library Services Committee
10. Special Programme and Disaster Committee
11. Environment, Climate Change, Energy and Natural Resources Committee
12. Agriculture, Livestock and Pastoral Economy Committee
13. Health Committee
14. Water and Irrigation Services Committee
15. Lands, Housing, Physical Planning and Urban Development Committee
16. Delegated Legislation Committee
17. Members Welfare Committee
18. Legal Affairs Committee
19. Cohesion and Integration Committee
20. Implementation Committee
21. House Business Committee
22. Procedure, Rules and Broadcasting Committee
23. Public debt and Privatization Committee
24. Special Funds and Accounts Committee
25. Selection Committee
26. Liaison Committee
27. Appointment Committee

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a) Powers and Privileges Committee

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the County Assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee members during FY 2023/2024 were:

Member	Designation	Ward
Hon. Abdi I. Gure	Chairman	
Hon. Mohammed Abdi Farah	Member	Dadaab
Hon. Hussein Mohamed Dagane	Member	Township
Hon. Khadija Idriss	Member	Nominated
Hon. Abdirahman Mohamed Ali	Member	Sankuri
Hon. Abdirahman Muktar Ali	Member	Ijara
Hon. Abubakar Hajji Sugow	Member	Waberi
Hon Aden Hassan Odowa	Member	Dertu
Hon Mahat Abdikadir	Member	Modogashe
Hon Ayan Mohamed Werah	Member	Nominated
Hon Adow Omar Said	Member	Hulugho
Hon Ahmednoor Aden	Member	Dekaharia
Hon Timira Bishar	Member	Nominated
Hon Marian Mohamed Hassan	Member	Nominated

a) Audit Committee

The audit committee was constituted in the 2022. Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held 2 meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation
Ahmed Abdirahman	Chairman
Abdikadir Aden	Vice Chairman
Fouzia Mahamud Sigat	Member
Saadia Abdi Salah	Member
Abdinoor Duale	Secretary

b) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County’s finances. The committee held several committee meetings during the year. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Fakrudin Haji Sadik	Chairman	Goreale
Hon. Idriss Ismail Aden	Vice Chairman	Danyere
Hon.Marian Hassan	Member	Nominated
Hon Hussein M Dakane	Member	Township
Hon.Mohamed Abdi Farah	Member	Dadaab
Hon Mohamed Sheikh Abdisalat	Member	Labisigale
Hon Ahmed Abdirahman Sheikh	Member	Liboi

c) Budget and Appropriations Committee

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

Member	Designation	Ward
Hon.Abdiweli Aden	Chairman	Saka
Hon.Mahat Abdikadir	Vice Chairman	Modogashe
Hon.Timira Bishar	Member	Nominated
Hon. Khadija Idris	Member	Nominated
Hon.Rukia Aden Abdullahi	Member	Nominated
Hon.Yunis Abdi Ibrahim	Member	Masalani
Hon.Hassan Dahir Noor	Member	Baraki
Hon.Issa Aden Abdi	Member	Sabena
Hon.Ahmed Noor Aden	Member	Dekaharia
Hon.Hussein Aden Durow	Member	Jarjara
Hon. Hussein Mohamed Dakane	Member	Township
Hon. Aden Hassan Odhwa	Member	Dertu
Hon.Ahmed Abdirahman Sheikh	Member	Liboi

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d) Lands and Urban Planning Committee

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

Member	Designation	Ward
Hon.Kadija Idris	Chairman	Nominated
Hon. Abdirahman Muktar	Vice Chairman	Ijara
Hon. Fatuma M. Shide	Member	Nominated
Hon.Issa Aden Abdi	Member	Sabena
Hon. Mohamed Sheikh	Member	Labisigale
Hon. Abdirahman M.Ali	Member	Sankuri
Hon. Noor Sheikh Farah	Member	Jarajila
Hon. Ahmed Noor Aden	Member	Dekaharia
Hon. Fakrudin Haji Sadik	Member	Nominated
Hon. Abdullahi Ibrahim Sigat	Member	Naninghi
Hon. Ahmed Abdirahman Sheikh	Member	Liboi
Hon. Rukia Abdullahi	Member	Nominated
Hon. Timira Bishar	Member	Nominated

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in the year 2022 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

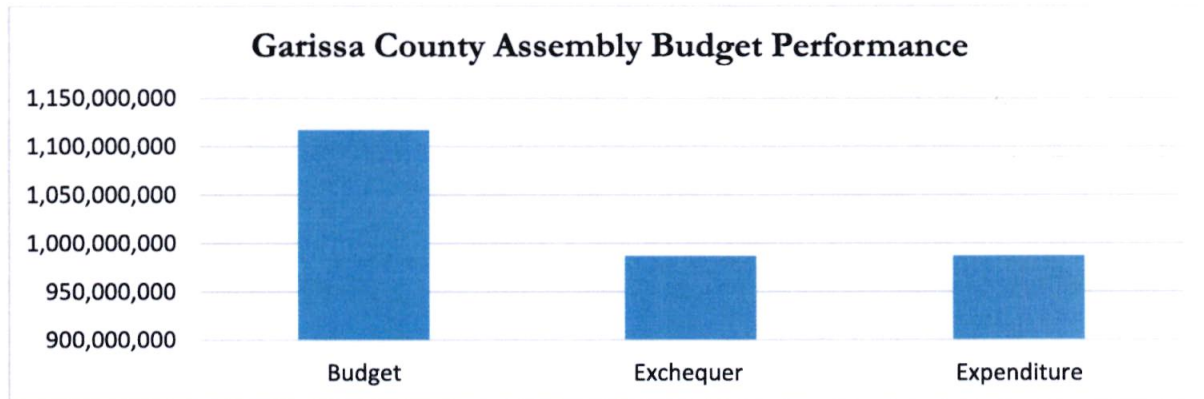
Communication with all Stakeholders

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

4. Foreword By the Clerk of The Assembly

(i) Budget performance

The County assembly budget for the year was Ksh. 1,116,731,729 where we received Ksh. 986,521,283 representing 93%. The actual utilization was Ksh. 986,520,726 representing 100% against the actual receipt.



- a) **Finance Bill 2023/2024-** The Bill was important both for the county government and the people living in the county in that it helped striking a balance between the competing interests of the County Government for improved revenue mobilization and the need to cushion tax payers from over-taxation as well as maintaining low inflation and business competitiveness in the county and protect the traders from any haphazard increment of taxes that could have resulted in macroeconomic instability.
- b) **Approval of the Annual Development Plan-** The Annual Development Plan (ADP) sets out the County’s strategic priorities, programmes and projects for the medium term that reflects the County Government’s development agenda for the coming financial year. It contains the programmes to be undertaken in considerations with the green economy, estimated cost, sources of funds, period, performance indicators, targets and the implementing agency.
- c) **Approval of the County Fiscal Strategy Paper (CFSP).** The CFSP outlines the Macroeconomic parameters affecting the fiscal framework that guides in preparation of the next financial year’s budget and the county spending plans in the medium term. It is expected that this document will create and enhance the understanding of how these parameters affects the County’s fiscal framework. It also informs and guide public discourse on progress made by that the County and the development matters the County expect to undertake in the coming financial year and also ensure meaningful participation of the people in the budget process in accordance with article 201 of the constitution of Kenya 2010.
- d) The County Assembly of Garissa Approved the County Government Programme Based Budget Estimates for the FY 2023/2024 on 27th June 2023. The Committee Conducted Public hearings for the members of Public and other stakeholders to

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incorporate their views and areas of priority as provided for in Article 196 (1) (b) of the Constitution

2010 which reads “a County Assembly shall facilitate public participation and involvement in the legislative and other business of the Assembly and its committees, and submissions from the assembly sectoral committees. Accordingly, in the same financial year the Assembly considered the supplementary budget to prioritise County Government key areas of operations on the 19th June 2024.

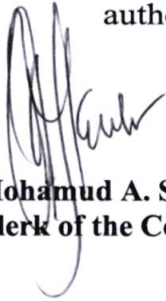
(ii) Comment on Value-for-Money Achievements

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

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

(iii) Challenges and Recommended Way Forward

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



Mohamud A. Santur
Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

Strategic development objectives

The key mandate of the County Assembly of Garissa is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/2024.

Program 1	Objective	Outcome	Indicator	Performance	Remarks
Legislation, oversight and representation	Six Bills passed into Acts of the County Assembly	Improved service delivery to citizens	six bills were passed in the County Assembly	In FY 2023/2024 six number of bills were passed	None
	Enhanced professional development on budget oversight for the members of the County Assembly	Better analysing and understanding of the Programme based Budget and timelines	30% increase in timely analysis approvals of statutory documents	In the FY 2023/2024 MCAs were trained on budget making process	None
Program 2	Capacity Building and continuous professional development of Members of the staff	Increased the efficiency of the staff in executing their responsibilities and support to members	12 % Increase in the technical support to the Hon. Members Increased of the analysis reports provided to the	In the FY 2023/2024 Members and staffs’ were trained on various issues related to committee activities	None

**County Government of Garissa
 Garissa County Assembly
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			<p>Honourable members for consideration</p> <p>Timely advice to the members on procedural matter</p> <p>Increased in the number of county assembly staff who demonstrated an improved performance due to the Capacity building</p>		
	Enhanced public participation and involvement of members of the Public in the legislative activities of the County Assembly	Facilitated public participation in the legislation, planning and budgeting process of the County Assembly	Increased in the level of Involvement by the members of the Public in the Legislative and budget making process of the County	In the FY 2023/2024 public Participation was conducted on the legislative activities of the assembly.	None

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		Improved on the external communication	Assembly through enhancing the level understanding of documents by producing a popular version of them		
Program 3	Construction of Office block and Chambers	Improved service delivery to citizens	40 office space including 3 executive boardrooms were constructed for members and staffs. New chambers was built for members to conduct the plenary.	Improved working environment for members and staffs.	None

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile –

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

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

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

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

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

Ability to execute change initiatives due to the political environments -

Various service providers support operation in the Assembly; disruption in these services had an impact on the sustainability of the institution.

Key Achievement of the Assembly

- More engagement with stakeholders and suppliers
- Developed better Scheme of Service for employees.
- Enhanced communication strategy with the public
- Prioritization and improvement of the safety and health of the workers
- Strengthened ethics and Governance in the institution.

Failures

- Uncertainties in the local markets high-cost goods and services
- Delayed disbursement of funds from the national treasury
- High cost of inflation in the Country

b) Environmental performance

The institution is guided by the National Environmental Policy 2013 to promote better quality of life for present and future generations through sustainable management and use of the environment and natural resources. Accordingly, the right to a clean and healthy environment as enshrined in the Bill of Rights of the constitution Kenya 2010. The institution is therefore obliged to promote green economy within the institution improve maintenance of a healthy ecosystem.

The institution has embraced the green environment through protection and restoration of natural resources, support in the development of environmentally friendly laws,

Conducting EIA before initiation of projects. Planting of more trees, reducing water wastage and consumption.

Shortcomings

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

Waste management

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

-Connection of sewage lines for proper disposal of liquid waste from the organization

c) Employee welfare

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

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

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

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

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

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

The Assembly has committed itself to comply with the occupational safety and health at work place in line with the Occupational Safety and Health Act (OSHA), 2007 and the Work Injury Benefits Act (WIBA), 2007 to secure the safety, health

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and welfare of people at work, and to protect those not at work from risks to their safety and health arising from, or in connection with, the activities of people at work. The purpose of WIBA, 2007 is to provide compensation to employees for work-related injuries and diseases contracted in the course of their employment. However, the assembly is in the process of developing a policy regulating the Health and safety of its employees and has initiated range of measures to safe guard the health and safety of its employees including provisions of PPE, and provision of comprehensive Cover, Collaboration with security agents to provide security in the institution, sensitization of staff on occupational health and safety, information sharing.

7. Statement Of Management Responsibilities

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

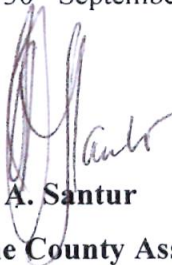
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 30th September 2024.

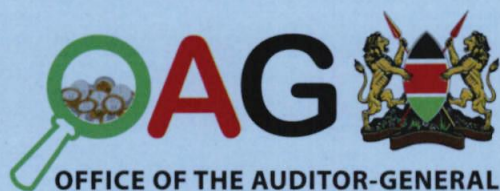


Mohamud A. Santur

Clerk of the County Assembly

REPUBLIC OF KENYA

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Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF GARISSA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Garissa set out on pages 1 to 23 which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and

Report of the Auditor-General on County Assembly of Garissa for the year ended 30 June, 2024

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Garissa as at 30 June, 2024 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 the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets amount of Kshs.69,202,630 as disclosed in Note 5 to the financial statements. However, the disclosure Note reflects an amount of Kshs.58,102,183 resulting in unreconciled and unexplained variance of Kshs.11,100,447. Further, Annex 3 to the financial statements on summary of non-current asset register reflects additions to non-current assets balance of Kshs.114,769,920 which differs from the acquisition of assets balance of Kshs.69,202,630 resulting in an unreconciled variance of Kshs.45,567,290.

In the circumstances, the accuracy and completeness of the acquisition of assets amount of Kshs.69,202,630 could not be confirmed.

2. Unsupported Third Party Deposits and Retention

The statement of financial assets and liabilities reflects third party deposits and retention balance of Kshs.11,100,447 as disclosed in Note 7 to the financial statements. However, the balance was not supported by way of schedules indicating details of third parties and amounts owed to each.

In the circumstances, the accuracy and completeness of the retention deposit balance of Kshs.11,100,447 could not be confirmed.

3. Use of Goods and Services

The statements of receipts and payments and as disclosed under Note 3 to the financial statements reflects use of goods and services payments amounting to Kshs.248,123,519. The following unsatisfactory matters were noted:

3.1. Unsupported Domestic Travel and Subsistence Allowances

Included in the expenditure is an amount of Kshs.113,796,931 in respect of domestic and subsistence allowances. Review of payment records provided for audit revealed that allowances amounting to Kshs.4,296,900 was paid to officers who attended workshops, training and other official duties outside Garissa County. The payments were, however, not supported with invitation letters, pre-travel approval by the management, training programs, workshop attendance registers and evidence of travel.

In the circumstances, the accuracy and regularity of the domestic and subsistence allowances expenditure of Kshs.4,296,900 could not be confirmed.

3.2. Unsupported Expenditure on Hospitality Supplies and Services

Included in the expenditure amount also is Kshs.3,609,048 in respect of hospitality, supplies and services. However, review of payment records revealed an expenditure of Kshs.555,000 was not supported by need assessment reports, evidence of attendance and participation, training schedules and timetable.

In the circumstances, the occurrence and completeness of the hospitality supplies and services balance of Kshs.555,000 could not be confirmed.

4. Unconfirmed Procurement of Legal Services

The statement of receipts and payments reflects an amount of Kshs.248,123,519 in respect of use of goods and services as disclosed in Note 3 to the financial statements. Included in the amount is Kshs.28,653,278 paid as other operating expenses, out of which payments amounting to Kshs.6,454,689 were made to a legal firm for provision of legal services. Although the firm was included in the list of prequalified legal service providers, documents in support of the identification and subsequent engagement of the law the firm were not provided for audit review.

In the circumstances, the regularity and completeness of the expenditure of Kshs.6,454,689 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts: Recurrent and Development reflects final receipts budget and actual on comparable basis of Kshs.1,116,731,729 and Kshs.986,521,283 respectively, resulting in an under-funding of Kshs.130,210,446 or 12% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in

the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given any explanation for the failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

Other Information

The Management is responsible for the Other Information set out on page iii to xix which comprise of the Key Entity Information and Management, Governance Statement, Foreword by the Clerk of The Assembly, Statement of Performance Against County Assembly Predetermined Objectives, Corporate Social Responsibility Statement /Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Assembly's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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. Non-Adherence to Fiscal Responsibility Principle on Transfers to the County Assembly

The statement of receipts and payments reflects transfers from the County Revenue Fund of Kshs.986,521,283 as disclosed in Note 1 to the financial statements. However, the amount represents 12% of the total revenue of Kshs.8,431,746,502 realised by the County Government. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the approved expenditure of the County Assembly shall not exceed seven percent (7%) of the total revenues of the County Government or twice the personnel costs, whichever is lower.

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

2. Non-Compliance with County Assemblies Staffing Level

Review of the Assembly Integrated Personnel and Payroll Database (IPPD) for June, 2024 revealed that the Assembly had one hundred and eleven (111) employees against the approved limit of one hundred (100) employees as per Commission on Revenue Allocation Circular Ref CRA/FA/01VOL11(22), resulting in over-employment of eleven (11) employees.

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

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

Review of the County Assembly Payroll for the year under review revealed that seven (7) employees received net salaries that was less than one third of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 which stipulates that without prejudice to any right of recovery of any debt, the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages and Accounting Officers should ensure compliance.

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

4. Failure to Deliberate Audit Reports of the Auditor-General

The County Assembly's Public Accounts and Investment Committee (PAIC) has not deliberated and issued recommendations on the Auditor-General's reports for all Garissa County Government entities since inception of devolved governments. Although the Statement of Performance against County Assembly Predetermined Objectives outlines oversight as one of the key programmes and function of the County Assembly, the statement does not reflect performance achieved on oversight in respect to deliberations on the Auditor-General's reports.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 THE 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 matter 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.

1. Non-Functional Internal Audit Committee

Review of the operations and records of the internal audit department revealed that, the County Assembly had established an Internal Audit Unit and an Audit Committee. However, no evidence was provided indicating that internal audit reports were deliberated by the Committee during the year under review and recommendations issued to Management for corrective action.

In the circumstances, the effectiveness of the internal audit unit and the committee could not be confirmed.

2. Land without Ownership Documents

Annex 3 of the financial statements on summary of non-current assets reflects a balance of Kshs.336,337,976, which includes a parcel of land valued at Kshs.60,000,000, which hosts the County Assembly chambers, office block, and other buildings. However, Management did not provide ownership documents such as land titles or allotment letters.

In the circumstances, the existence of effective internal controls in safeguarding the assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 the Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

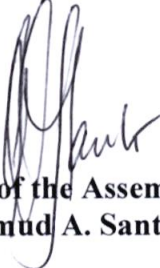
Nairobi


16 December, 2024

9. Statement of Receipts and Payments for The Year Ended 30th June 2024

		2023/2024	2022/2023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	986,521,283	903,302,421
Payments			
Compensation of employees	2	563,018,577	550,785,416
Use of goods and services	3	248,123,519	267,466,506
Transfers to other government entities	4	106,176,000	-
Acquisition of assets	5	69,202,630	83,475,542
Total payments		986,520,726	901,727,464
Surplus/deficit		557	1,574,957

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2024 and signed by:


Clerk of the Assembly
Mohamud A. Santur


Assistant Director Accounting Services
CPA Abdalla A. Ali
ICPAK Member Number:14289

County Government of Garissa
Garissa County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

10. Statement Of Financial Assets and Liabilities As At 30th June 2024

		2023/2024	2022/2023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	6A	11,101,004	1,574,957
Total cash and cash equivalents		11,101,004	1,574,957
Total financial assets		11,101,004	1,574,957
Financial liabilities			
Third party deposits and retention	7	11,100,447	-
Net financial assets		557	1,574,957
Represented by			
Fund balance b/fwd	8	1,574,957	-
Prior year adjustment	9	(1,574,957)	-
Surplus/(deficit) for the year		557	1,574,957
Net Financial Position		557	1,574,957

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2024 and signed by:



Clerk of the Assembly
Mohamud A. Santur




Assistant Director Accounting Services
CPA Abdalla A. Ali
ICPAK Member Number:14289


County Government of Garissa
Garissa County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

11. Statement Of Cash Flows for The Period Ended 30th June 2024

		2023/2024	2022/2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income		986,521,283	903,302,421
Transfers from the CRF	1	986,521,283	903,302,421
Payments for operating expenses			
Compensation of employees	2	(563,018,577)	(550,785,416)
Use of goods and services	3	(248,123,519)	(267,466,506)
Transfers to other government entities	4	(106,176,000)	-
Total payments for operating expenses		(917,318,096)	(818,251,922)
Net receipts/(payments) from operating activities		69,203,186	85,050,499
Adjusted for:			
Prior year adjustment	9	(1,574,957)	-
Increase/(decrease) in accounts payable:	7	(11,100,447)	-
Net cash flows from operating activities		56,527,783	85,050,499
Cashflow from investing activities			
Acquisition of assets	5	58,102,183	83,475,542
Net cash flows from investing activities		(58,102,183)	(83,475,542)
Net increase in cash and cash equivalents		(1,574,400)	1,574,957
Cash & cash equivalent at Start of the year		1,574,957	-
Cash & cash equivalent at end of the year		557	1,574,957

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th September 2024 and signed by:


Clerk of the Assembly
Mohamud A. Santur



Assistant Director Accounting Services
CPA Abdalla A. Ali
ICPAK Member Number:14289

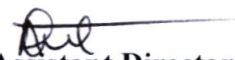
County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,081,822,377	34,909,352	1,116,731,729	986,521,283	130,210,446	88%
Total	1,081,822,377	34,909,352	1,116,731,729	986,521,283	130,210,446	88%
Payments						
Compensation of employees	549,822,068	49,809,742	598,431,653	563,018,577	35,413,076	94%
Use of goods and services	232,824,309	26,299,767	259,124,076	248,123,519	11,000,557	96%
Transfers to other government entities	106,176,000	-	106,176,000	106,176,000	-	100%
Social security benefits	10,000,000	(10,000,000)	-	-	-	-
Acquisition of assets	183,000,000	(30,000,000)	153,000,000	69,202,630	83,797,370	45%
Total	1,081,822,377	34,909,352	1,116,731,729	986,520,726	130,211,003	84%
Surplus/ deficit	-	-	-	557	(557)	-

The underutilization in social security benefits was caused by lack of funding while that acquisition of assets was caused by work not completed and hence no certificate of payment was issued. The difference between the original and final budget has been caused supplementary budget passed by the assembly. The entity financial statements were approved on 30th September 2024 and signed by:


 Clerk of the Assembly
 Mohamud A. Santur

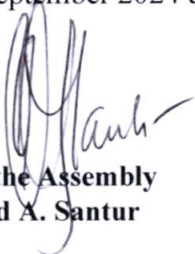

 Assistant Director Accounting Services
 CPA Abdalla A. Ali
 ICPAK Member Number:14289


County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024

12A. Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	923,822,377	34,909,352	963,731,729	917,318,653	46,413,056	95%
Total	923,822,377	34,909,352	963,731,729	917,318,653	46,413,056	95%
Payments						
Compensation of employees	549,822,068	49,809,742	598,431,653	563,018,577	35,413,076	94%
Use of goods and services	232,824,309	26,299,767	259,124,076	248,123,519	11,000,557	96%
Transfers to other government entities	106,176,000	-	106,176,000	106,176,000	-	100%
Social security benefits	10,000,000	(10,000,000)	-	-	-	-
Acquisition of assets	30,000,000	(30,000,000)	-	-	-	-
Total	923,822,377	34,909,352	963,731,729	917,318,096	46,413,633	97%
Surplus/ deficit	-	-	-	557	(557)	

The underutilization in social security benefits was caused by lack of funding. The difference between the original and final budget has been caused supplementary budget passed by the assembly. The entity financial statements were approved on 30th September 2024 and signed by:


 Clerk of the Assembly
 Mohamud A. Santur


 Assistant Director Accounting Services
 CPA Abdalla A. Ali
 ICPAK Member Number:14289

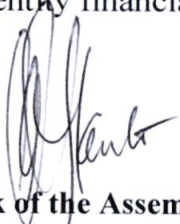
County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024

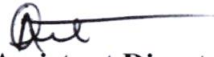
12B. Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	153,000,000	-	153,000,000	69,202,630	83,797,370	45%
Total	153,000,000	-	153,000,000	69,202,630	83,797,370	45%
Payments						
Acquisition of assets	153,000,000	-	153,000,000	69,202,630	83,797,370	45%
Total	153,000,000	-	153,000,000	69,202,630	83,797,370	45%
Surplus/ deficit	-	-	-	-	-	-

While that acquisition of assets was caused by work not completed and hence no certificate of payment was issued by project engineer.

The entity financial statements were approved on 30th September 2024 and signed by:


 Clerk of the Assembly
 Mohamud A. Santur


 Assistant Director Accounting Services
 CPA Abdalla A. Ali
 ICPAK Member Number:14289

County Government of Garissa
 Garissa County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
	Kshs	Kshs	Kshs	Kshs	Kshs
P.1- Legislation and Representation	386,587,509	34,909,352	421,496,861	398,496,861	95%
SP.1.1. Legislation and Representation					
P.2 Legislative and Oversight	457,434,164		457,434,164	439,434,164	96%
SP.2.1. Legislative and Oversight					
P.3 General Administration and Planning	237,800,704		237,800,704	148,589,701	62%
SP.3.1. General Administration and Planning					
Total	1,081,822,377	34,909,352	1,116,731,729	986,520,726	84%

**County Government of Garissa
Garissa County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024**

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

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

2. Reporting entity

The financial statements are for the Garissa County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

Transfer from the 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 entity.

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

**County Government of Garissa
Garissa County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024**

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Significant Accounting Policies (Continued)

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 11,100,447 compared to Kshs 0 in prior period as indicated on note 7. There were no other restrictions on cash during the year.

8. Imprests and Advances

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

9. Third party deposits and retention

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

**County Government of Garissa
Garissa County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024**

Significant Accounting Policies (Continued)

10. Non-current assets

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

11. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Garissa County Assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

12. Contingent Liabilities

A contingent liability is:

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

Significant Accounting Policies (Continued)

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

13. Contingent Assets

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

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 27th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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Significant Accounting Policies (Continued)

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 7 explaining the nature and amounts.

18. Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Transfer From CRF

	2023/2024	2022/2023
	Kshs	Kshs
Transfers from the county treasury for Q1	145,000,000	140,000,000
Transfers from the county treasury for Q2	252,012,805	206,397,062
Transfers from the county treasury for Q3	156,689,794	163,602,938
Transfers from the county treasury for Q4	432,818,684	393,302,421
Cumulative amount	986,521,283	903,302,421

A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in Annex 4.

2. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	284,989,193	292,456,802
Basic wages of temporary employees	61,872,000	47,377,467
Personal allowances paid as part of salary	164,230,233	171,749,571
Pension and other social security contributions	51,927,050	39,201,576
Total	563,018,577	550,785,416

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Notes To The Financial Statements (Continued)

3. Use Of Goods And Services

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	2,739,988	960,678
Domestic travel and subsistence	113,796,931	111,448,481
Foreign travel and subsistence	5,863,877	6,287,537
Printing, advertising and information supplies & services	6,622,808	6,166,041
Rentals of produced assets	8,942,414	1,800,000
Training expenses	32,716,700	47,388,116
Hospitality supplies and services	3,609,048	6,630,518
Insurance costs	35,453,488	23,398,030
Specialized materials and services	-	6,010,937
Office and general supplies and services	1,648,653	4,128,264
Fuel, oil and lubricants	6,492,098	10,182,195
Other operating expenses	28,653,278	38,696,849
Routine maintenance – vehicles and other transport equipment	447,220	2,866,928
Routine maintenance – other assets	1,137,016	1,501,932
Total	248,123,519	267,466,506

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Notes To The Financial Statements (Continued)

4. Transfers To Other Government Entities

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers to other county assembly entities		
Car Grant to MCAs	106,176,000	-
Total	106,176,000	-

5. Acquisition Of Assets

<u>Non- financial assets</u>	2023/2024	2022/2023
	Kshs	Kshs
Construction of buildings	39,899,553	83,475,542
Refurbishment of buildings	1,000,000	-
Purchase of computers	8,644,900	-
Purchase of office furniture and general equipment	8,557,730	-
Total acquisition of non- financial assets	58,102,183	83,475,542
Total acquisition of assets	58,102,183	83,475,542

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Notes To The Financial Statements (Continued)

6.Cash And Bank Balances

6A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023/2024	2022/2023
			Kshs	Kshs
Central Bank, Garissa County Assembly Recurrent, Kenya Shilling	1000238992	Recurrent	157	351
Central Bank, Garissa County Assembly Development, Kenya Shilling	1000323868	Development	0	1,352,180
Central Bank, Garissa County Assembly Deposit, Kenya Shilling	1000738618	Deposit	11,100,447	-
National Bank, Garissa County Assembly Salary, Kenya Shilling	01040251905500	Commercial Bank	0	14,987
Equity Bank, Garissa County Assembly Operations, Kenya Shilling	0580266155162	Commercial Bank	400	7,500
Premier Bank, Garissa County Assembly Salary, Kenya Shilling	2977778702	Commercial Bank	-	199,939
Total			11,101,004	1,574,956

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Notes To The Financial Statements (Continued)

7.Third Party Deposits and Advances

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Deposits	-		-	
Retentions	11,100,447		-	
Total	11,100,447		-	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	11,100,447	67%	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (tie to above total)	11,100,447	67%	-	-

8.Fund Balance Brought Forward

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Bank Accounts	557		1,574,956	
Third party deposits and retentions	11,100,447		-	
Total	11,101,004		1,574,956	

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9. Prior Year Adjustments

	Balance b/f from Comparative 2022/2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative 2023/2024
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	1,574,956	(1,574,956)	-
	1,574,956	(1,574,956)	-

10. Changes In Third-Party Deposits and Retentions

Description	2023/2024	2022/2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023	-	-
Closing Third Party Deposits and Retention As At 30 th June 2024	11,100,447	-
Change In Third Party Deposits and Retention	11,100,447	-

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	46,637,682	30,296,422	(37,776,262)	39,157,842
Construction of Civil Works	1,835,300	4,288,485	(1,835,300)	4,288,485
Supply Of Goods	1,645,238	46,197,276	(10,202,968)	37,639,546
Supply Of Services	2,808,656	45,842,014	(37,650,670)	11,000,000
Total	52,926,876	126,624,197	(87,465,200)	92,085,873

2. Other Pending Payables (See Annex 2)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties	30,455,458	35,413,076	(30,455,458)	35,413,076
Total	30,455,458	35,413,076	(30,455,458)	35,413,076

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3. 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 Assembly:

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

Related party transactions

	2023/2024	2022/2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	267,300,000	262,500,000
Key Management Compensation (Clerk and Heads of departments)	144,200,000	142,500,000
Total Compensation to Key Management	411,500,000	405,000,000
<u>Transfers from related parties</u>		
Transfers from the CRF	986,521,283	903,302,421
Total Transfers from related parties	986,521,283	903,302,421

4. Progress On Follow On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Basis for Qualified Opinion				
1	Unsupported Domestic Travel and Subsistence Expenses	Adequate Supporting for the expenditure is done	Not resolved	Waiting for senate invitation
2	Unsupported Training Expenses	Adequate Supporting for the expenditure is done	Not resolved	Waiting for senate invitation
3	Un-supported Payment of Security Allowance	Adequate Supporting for the expenditure is done	Not resolved	Waiting for senate invitation
Emphasis of matter and other matters				
1	Budgetary Control and Performance	Due to underfunding by the National Government	Not resolved	Waiting for senate invitation
2	Pending Bills	Due to underfunding by the National Government	Not resolved	Waiting for senate invitation
3	Unresolved Prior Year Matters	Documents ready for review	Not resolved	Waiting for senate invitation



Clerk of the County Assembly
30th September 2024

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Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year 2022/2023	Addition During the year	Amount paid During the year	Outstanding Balance 2023/2024
			a	b	c	d=a+b-c	
CONSTRUCTION OF BUILDINGS							
1.Nomad Construction Company Limited	6.10.2021		75,097,055	23,473,027	7,660,106	25,776,262	5,356,871
2.Macruf Investors Limited	11.4.2022		43,164,655	23,164,655	7,928,500	22,100,447	8,992,708
Sub-Total			118,261,710	46,637,682	15,588,606	47,876,709	14,349,579
CONSTRUCTION OF CIVIL WORKS							
1.Laba geed Investment Limited	20.5.2024		-	-	4,288,485	-	4,288,485
2.Mjg	25.4.2023		6,835,300	1,835,300	-	1,835,300	
Sub-Total			6,835,300	1,835,300	4,288,485	1,835,300	4,288,485
SUPPLY OF GOODS							
1.Razmak Limited	10.5.2024		-	-	26,929,226	-	26,929,226
2.Hirola Booksellers and Stationers	23.3.2023		1,135,238	1,135,238	-	1,135,238	-
3.Shawaai Electronic Appliances	17.3.2023		510,000	510,000	-	510,000	-
Sub-Total			1,645,238	1,645,238	26,929,226	1,645,238	26,929,226
SUPPLY OF SERVICES							
1.Trident Insurance Limited	15.11.2023		-	-	45,842,014	34,842,014	11,000,000
2.Standard Group Limited	07.01.2023		781,840	781,840	-	781,840	-
3.Nomad Palace Hotel	19.06.2023		180,000	180,000	-	180,000	-
4.Warsan Toyota Kenya	7.01.2023		287,130	287,130	-	287,130	-
5.Kenya Power and Lightening Co. Ltd			1,559,686	1,559,686	-	1,559,686	-
Sub-Total			2,808,656	2,808,656	45,842,014	37,650,670	11,000,000
Grand Total			129,550,904	52,926,876	92,648,331	89,007,917	56,567,290

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Annex 2 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023/2024	Outstanding Balance Comparative FY 2022/2023	Comm
			a	b	c=a-b		
Amounts Due To Third Parties							
1.Garissa County Assembly Net Salary		30.6.2024	-	-	29,997,398.85	-	
2.Laptrust Umbrella Retirement Fund		30.6.2024	-	-	3,354,736.25	-	
3.Laptrust Umbrella Retirement Fund		30.6.2024	-	-	2,060,940.90	-	
Sub-Total					35,413,076		
Grand Total					35,413,076.00		

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Annex 3 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2022/2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023/2024
Land	60,000,000				60,000,000
Buildings and structures	151,182,963	70,638,064			221,821,027
Transport equipment	31,808,000				31,808,000
Office equipment, furniture and fittings	32,814,373	8,557,730			41,372,103
ICT equipment	43,612,640	35,574,126			79,186,766
Machinery and equipment	16,920,000				16,920,000
Total	336,337,976	114,769,920			451,107,896

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Annex 4: Transfer From CRF

COUNTY TREASURY RELESES/EXCHEQUER (RECURRENT & DEVELOPMENT)

DATE	REFERENCE NUMBER	AMOUNT	QUARTER
17-Aug-23	FT232297BC1T	36,262,938.00	
18-Aug-23	FT23230RYNSQ	11,097,353.00	
22-Aug-23	FT23234XV3G5	22,639,709.00	
12-Sep-23	FT23255N6YS2	10,739,423.00	
12-Sep-23	FT23255QT190	35,361,930.00	
14-Sep-23	FT23257NSQD8	23,898,647.00	
29-Aug-23	FT232414NYDL	5,000,000.00	
TOTAL		145,000,000.00	Q1
18-Oct-23	FT23291H7XZH	5,600,618.00	
18-Oct-23	FT23291K8MLM	28,899,381.00	
22-Nov-23	FT23326HLZG3	10,680,420.00	
22-Nov-23	FT233263MXF6	18,153,000.00	
22-Nov-23	FT233262GHY6	35,646,415.00	
28-Nov-23	FT233322FTDR	28,756,000.00	
30-Nov-23	FT2333493D1G	15,484,000.00	
21-Dec-23	FT2335542HLM	2,924,000.00	
21-Dec-23	FT233559SJNR	10,680,420.00	
21-Dec-23	FT2335506C31	10,926,421.00	
21-Dec-23	FT23355D1YPN	37,293,697.00	
21-Dec-23	FT23355DWQC0	37,468,433.00	
21-Dec-23	FT2335564V5H	9,500,000.00	
TOTAL		252,012,805.00	Q2
1-Feb-24	FT240324108C	23,076,355.00	
2-Feb-24	FT24033CTCZH	10,471,641.00	
2-Feb-24	FT24033K0FC7	37,281,007.00	
4-Mar-24	FT24064NTMFZ	8,848,000.00	
4-Mar-24	FT24064NDS5R	12,116,126.00	
4-Mar-24	FT2406442VCG	21,014,109.00	
4-Mar-24	FT24064BN6JS	38,882,556.00	
4-Mar-24	FT24064GJ22F	5,000,000.00	
TOTAL		156,689,794.00	Q3
8-Apr-24	FT24099MF5DM	8,848,000.00	
8-Apr-24	FT24099KXHHM	11,796,390.00	
8-Apr-24	FT24099TDCHG	36,392,169.00	
11-Apr-24	FT24102GZHRB	24,140,441.00	

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8-Apr-24	FT240997FZB6	5,500,000.00	
7-May-24	FT2412880JRQ	11,370,095.00	
7-May-24	FT24128PWLKP	13,272,000.00	
7-May-24	FT241282SMZ5	39,176,263.00	
8-May-24	FT24129VCRL7	8,000,000.00	
6-Jun-24	FT24158YXJH0	39,607,552.00	
10-Jun-24	FT24162SK91N	11,851,781.00	
10-Jun-24	FT24162SPG3N	20,000,000.00	
12-Jun-24	FT24164C2PQL	15,484,000.00	
11-Jun-24	FT241633VXNQ	15,000,000.00	
28-Jun-24	FT24180HWWFJ	4,424,000.00	
28-Jun-24	FT241805DLCC	6,134,260.00	
28-Jun-24	FT241805L2GB	38,075,886.00	
3-Jul-24	FT24185LW6M8	3,124,674.00	
3-Jul-24	FTGARIS000SA	4,424,000.00	
3-Jul-24	FT24185D9MRN	11,532,800.00	
3-Jul-24	FT24185W8WTM	11,707,167.00	
3-Jul-24	FT24185KB4BG	12,155,000.00	
3-Jul-24	FT24185JYGG6	12,234,410.00	
3-Jul-24	FT24185GQW3M	39,365,166.00	
8-Jul-24	FT241903BS2P	19,202,630.00	
11-Jul-24	FT24193V6W8P	10,000,000.00	
TOTAL		432,818,684.00	Q4
TOTAL REC		917,318,653.00	
TOTAL DEV		69,202,630.00	
GRAND TOTAL		986,521,283.00	