REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF GARISSA

FOR THE YEAR ENDED 30 JUNE, 2019

Revised Template: June 2019

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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COUNTY GOVERNMENT OF GARISSA
(COUNTY EXECUTIVE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

The entity's day-to-day management is under the following key organs:

	Designation	Name
(i)	Governor	H.E Ali Bunow Korane
(ii)	Deputy Governor	H.E Abdi Dagane Muhumed
(iii)	County Secretary	Abdi Sheikh Muhumed
(iv)	C.E.C Finance And Economic Planning	CPA Roble Said Nuno
(v)	C.E.C Environment, Energy And Natural Resources	Habon Aden Maalim
(vi)	C.E.C Roads ,Transport And Public Works	Abdi Omar Farah
(vii)	C.E.C Gender, Social Services And Sports	Zeinab Abdi Digale
(viii)	C.E.C Education And Labour	Habiba Nasib Jelle
(ix)	C.E.C Agriculture, Livestock And Cooperatives	Issa Yarrow Kahin
(x)	C.E.C Health And Sanitation Services	Ahmednadhir Omar Sheikh
(xi)	C.E.C Water And Irrigation Services	Issa Dubow Oyow
(xii)	C.E.C Lands, Housing And Urban Devt	Mohamed Abdi Shale
(xiii)	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 30th June 2019 and who had direct fiduciary responsibility were:

	Designation	Name
1.	Chief Officer-Finance	Ibrahim Malow Nur
2.	Head Of Budget	Abdirahman Noor Hassan
3.	Head Of Treasury(Accounts)	Mohamud Dubow
4.	Chief Finance Officer	Mohamed Dubat
5.	Director Of Finance	Abdi Sambur
6.	Chief Officer- Special Programs	Mohamed Abdullahi Muhumed
7.	Chief Officer- Youth And Sports	Abdirahman Hassan Issack
8.	Chief Officer-Trade, Tourism And Enterprise Devt	Mahat Salah Sheikh
9.	Chief Officer- Revenue	Hassan Anshur Kassim
10.	Chief Officer -Urban Planning	Abdullahi Ibrahim Osman
11.	Chief Officer- Livestock Devt	Mulki Salat Onle
12.	Chief Officer- Agriculture And Cooperatives	Adan Harun Abdi
13.	Chief Officer – Culture, Women Affairs And Social Services	Abdullahi Burow Abdi
14.	Chief Officer - Lands	Abdille Issack Hassan
15.	Chief Officer - Environment And Energy	Aden Mohamed Dahiye
16.	Chief Officer – Health And Sanitation	Isnino Rage Ali
17.	Chief Officer – Water	Ahmed Abdi Noor
18.	Chief Officer- Education , Ecd And Vocational Training	Mohamed Gure Farah
19.	Chief Officer- Irrigation	Abdishukri Haji Abdi
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	Sirat Aden Ali
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 reports from the Office of the Auditor General.

The County has no audit committees, however there is 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 Office of the Controller of Budget also monitors and controls on the budget limits.

e) Entity Headquarters

County Government of Garissa
P.O. Box 563-70100
Provincial Headquarters
Lamu Road
Garissa,
KENYA

f) Entity Contacts

Telephone: (254) 0462102604
E-mail: garissacounty@gmail.com
Website: 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
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

6. Principal Legal Adviser

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

2. FORWARD BY THE CEC

It is my pleasure to present the County Executive of Garissa financial statements for the year ended 30th June 2019. The financial statements present the financial performance of the County Executive of Garissa over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

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 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 which will be connected to the IFMIS and a new system to be developed. The County has also procured a land management system which will boost collection of land and buildings related taxes.

The county has witnessed tremendous growth in the sectors like health, water, infrastructure, agriculture and energy during the financial year under review which has transformed the lives of residents of Garissa County. Key among them are Construction of Cancer Centre, establishment of elaborate health referral system with new and serviceable ambulances, Construction of County health HQS, infrastructure improvement and equipping of sub county health facilities. In the water sector, The County has improved water connectivity and supply to 85% in Garissa Township by supporting GAWASCO through County Grants. Construction of 5 Mega dams in the sub counties and improvement of rural water sources and supply. In Roads and Transport sector, the county has upgraded earth roads to gravel standard and opened up new roads connecting villages and farms. Also, through a grant from World Bank the county re-carpeted major streets in Garissa Township, Constructed a retail market for MSME's And Drainage works on major Roads. However, the challenge of late disbursement of funds by the National Treasury exists.

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 statements presented include: A statement of Receipts and Payments, a statement of Assets and Liabilities, Cash flow Statement, a statement of Comparative budget and actual amounts, a statement of Pending bills, a summary of significant accounting policies and Notes to the Financial Statements.

CPA Roble Said Nuno

CECM Finance and Economic Planning

County Government of Garissa

3. 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 of Garissa financial statements, which give a true and fair view of the state of affairs of the County Executive of Garissa for and as at the end of the financial year ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Executive of Garissa; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Executive of Garissa; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CECM for finance accepts responsibility for the County Executive of Garissa 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 of Garissa financial statements give a true and fair view of the state of the County Executive of Garissa transactions during the financial year ended June 30, 2019, 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 of Garissa 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 of Garissa has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive of Garissa 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 of Garissa 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 Executive of Garissa financial statements were approved and signed by the CECM for Finance on 30/09/ 2019.

County Executive Committee Member – Finance

REPUBLIC OF KENYA

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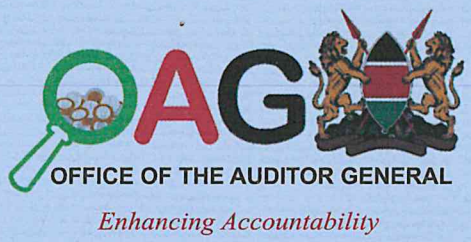

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF GARISSA FOR THE YEAR ENDED 30 JUNE, 2019

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 39, which comprise of the statement of financial assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the 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 the County Executive of Garissa as at 30 June, 2019, 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. Acquisition of Assets

As disclosed under note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.1,379,980,307 under acquisition of assets. The following observations were made: -

1.1 Unsupported Construction of Buildings

The balance constitutes an amount of Kshs.263,526,232 in respect of construction of buildings. However, during physical verification, several unsatisfactory matters were noted as shown under Appendix I.

Further, Management did not provide monthly minutes for the project meetings. Management has also not explained measures it intends to take on the delayed projects as per the law.

1.2 Unsupported Construction of Roads

The balance constitutes an amount of Kshs.175,848,463 in respect of construction of roads. However, several unsatisfactory matters were noted during physical verification as shown under Appendix II.

Management did not provide satisfactory explanations for the noted matters.

1.3 Unsupported Construction and Civil Works

The balance of Kshs.1,379,980,307 includes construction and civil works at a cost of Kshs.226,001,143. A review of documents availed and physical verifications conducted revealed the following unsatisfactory issues in relation to ICT Centres;

i) Management incurred an amount of Kshs.101,515,322 on construction of thirty (30) ICT centers during the year under review. However, the expenditure was misclassified as construction and civil works instead of construction of buildings.

ii) Most of the centers were complete but were not in use except two (2) at Mikono (Iftin Ward) and Bura town.

iii) The center at Saretho ward was vandalized. Other centers in Modogashe, Garissa Township and Saka center were not complete, way past the completion date of November, 2018, and the contractors had abandoned the sites.

iv) In addition, a centre had been constructed at Sankuri Girls School compound, which is a National Government facility and likely to lock out the members of the public who may require to use it once it becomes operational. The school Management was occupying the ICT building and hence deviating the intended use of the Project.

v) In Dertu , the centre was complete but the floor had several cracks while the facial board was loose.

vi) Except for Sankuri ward, most of the ICT centres were not labelled and thus not possible to identify them as County Government projects.

Further, Management spent Kshs.72,417,747 in various projects under the construction of civil works. However, some of the projects were procured using restricted method of procurement without justifiable reasons and were not supported with certificates of

inspection and acceptance, committee and certificates of completion. Some projects were complete but not operational and expenditures were misclassified.

1.4 Unsupported Rehabilitation of Civil Works

Included in acquisition of assets is expenditure on rehabilitation of civil works amounting to Kshs.538,663,160. However, some of the projects were procured using restricted method of procurement without justifiable reasons. The expenditure was not supported by inspection and acceptance committee reports or certificates of completion. However, these projects were complete but not operational and expenditure were misclassified.

1.5 Unsupported Purchase of Vehicles and Other Transport Equipment

Included in acquisition of assets balance is expenditure for purchase of vehicles and other transport equipment of Kshs.44,000,000. However, several unsatisfactory matters were noted during physical verification as shown under Appendix III.

1.6 Unsupported Rehabilitation and Renovation of Plant, Machinery and Equipment

The acquisition of assets balance also includes an amount of Kshs.76,686,143 spent on rehabilitation and renovation of Plant, Machinery and Equipment. However, a review of expenditure records revealed that an amount of Kshs.26,036,102 was not supported with invoices, store ledgers, counter receipt vouchers (S13), counter requisition and issue vouchers (S11) and appointment letters for the opening and evaluation committees. Further there were no tender documents and project files for the same expenditure.

1.7 Unsupported Purchase of Office Furniture and General Equipment

Further, the balance includes an expenditure of Kshs.47,380,115 paid in respect of the purchase of Office Furniture and General Equipment. However, Management did not avail supporting documents such as tender documents, inspection and acceptance committee reports, counter receipt vouchers (S13) and original supporting documents. In addition, some bidders were awarded the contracts without evidence that they were in the list of prequalified suppliers while date of return in the quotations was not indicated.

In the circumstances, the accuracy, completeness and validity of acquisition of assets balance of Kshs.1,379,980,307 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be ascertained.

2. Unsupported Use of Goods and Services

As disclosed under note 7 to the financial statements, the statement of receipts and payments reflects use of goods and services balance of Kshs.1,534,673,169. However, several unsatisfactory matters were noted as indicated under Appendix V.

Under the circumstances, the accuracy, completeness and validity of use of goods and services of Kshs.1,534,673,169 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be ascertained.

3. Unsupported Other Grants and Transfers

As disclosed under Note 10 to the financial statements, the statement of receipts and payments reflects other grants and transfers balance of Kshs.345,227,990. The balance includes an amount of Kshs.146,030,878 on emergency relief and refugee assistance out of which an expenditure of Kshs.13,693,278 was not properly supported by documents such as certificate or stamp from the water user's association, work tickets, requisition from the user departments and stores ledger.

Further, the balance includes an amount of Kshs.73,349,572 on emergency donations out of which an amount of Kshs.6,961,160 was not properly supported by requisition letters from the user departments, tender documents, evaluation minutes, inspection and acceptance certificate, counter receipt vouchers (S13), copies for S11 (issue notes) and ledgers.

In addition, the balance includes transfer to Kenya Climate Smart Agriculture Project (KCSAP) amounting to Kshs.65,847,540. The expenditure was incurred on training of staff, payment of subsistence allowances to staff and procurement of goods and services. However, a review of the expenditure records revealed that the payments were not supported with training programmes, list of participants, stores ledgers and issue notes for the goods procured with valid tax compliance certificates for suppliers of goods and services. The payments of subsistence allowances were not supported with air tickets, bus tickets or work tickets. It was also noted that some officers were paid subsistence allowances while on official duties outside the working station but were at their working stations opening and evaluating quotations as per dates indicated.

Under the circumstances, the accuracy, completeness and validity of other grants and transfers balance of Kshs.345,227,990 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be ascertained.

4. Unsupported Transfers to Other Government Units

As disclosed under note 9 to the financial statements, the statement of receipts and payments reflects transfers to other government units balance of Kshs.1,022,388,242. The balance includes grants amounting to Kshs.146,489,593 to Semi – Autonomous Government Agencies, Kenya Devolution Support Program (KDSP), Transforming Health Sector (THS) and DANIDA. However, review of records availed, revealed that payments amounting to Kshs.26,866,152 had not been supported.

Further, the balance includes capital grant to Semi - Autonomous Government Agencies (Youth Polytechnics) amounting to Kshs.41,398,649 out of which the Management had spent Kshs.12,963,420 and Kshs.7,978,265 on purchase of goods and services and construction works respectively. However, the goods procured were not supported with

stores ledgers and issue notes (S11) and construction works were not supported with project files, registration certificates of firms and minutes of the tender opening committee meetings.

In addition, although full payment was made to the contractor for the renovation and construction works at the Garissa Vocational Training Centre, physical verification conducted on 4 October, 2019 revealed that the works had not been completed.

Under the circumstances, the accuracy, completeness and validity of the transfers to other government units balance of Kshs.1,022,388,242 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be ascertained.

5. Pending Accounts Payables

Annex 2 to the financial statements disclosed analysis of pending accounts payables amounting to Kshs.1,700,318,265. However, the disclosure was not done in accordance with the new financial statement reporting template for June, 2019 which required entities to disclose the opening balances of the pending bills, additions for the period, pending bills paid during the year and the closing balances. Management disclosed only the closing pending bills balances. Further, scrutiny of the analysis of the pending bills revealed that accounts payables amounting to Kshs.215,960,133 were not supported by contract numbers, L.P.O/L.S.O numbers or quotation numbers.

Consequently, it has not been possible to ascertain the accuracy, completeness and validity of the pending accounts payables of Kshs.1,700,318,265 reported in the financial statements as at 30 June, 2019.

6. Variances Between Statement of Receipts and Payments and Integrated Financial Management Information System (IFMIS) Balances

The financial statements reflects balances that were at variance with those reflected in the Integrated Financial Management Information System (IFMIS) as summarised below:

Item	IFMIS Balance Kshs.	Receipts and Payments Kshs.	Variance Kshs.
Use of Goods and Services	1,159,743,277	1,534,673,169	374,929,892
Other Grants and Transfers	152,824,113	345,227,990	192,403,877
Acquisition of Assets	1,267,543,563	1,379,980,307	112,436,744

Management has not explained or reconciled the variances in the two documents.

Consequently, the accuracy of the statement of receipts and payments for the year ended 30 June, 2019 could not be ascertained.

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. Budget Control and Performance

The summary statement of appropriation recurrent and development combined reflects actual recurrent expenditure of Kshs.6,217,568,190 against approved budget of Kshs.6,528,521,954 resulting to under expenditure of Kshs.310,953,764. Similarly, the statement reflects expenditure of Kshs.1,946,798,515 against an approved development budget of Kshs.4,193,714,567 resulting to under expenditure of Kshs.2,246,916,052 representing 54% of the approved development budget.

Further, the County Executive reported in its financial statements for the year ended 30 June, 2019 a total expenditure of Kshs.8,164,366,706 (excluding transfer to County Assembly of Kshs.754,500,000). However, the vote book reflects expenditure of Kshs.7,268,343,037 resulting to a variance of Kshs.896,023,669.

In addition, according to the supplementary budget, Management had budgeted an amount of Kshs.44,000,000 for motor vehicle insurance. However, a review of the records availed did not indicate any expenditure on motor vehicle insurance, a reflection that Management had not insured vehicles during the period under review.

The underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements. However, although the Management has indicated that the issues have been resolved, it has not availed sufficient audit evidence for review and the matters have remained unresolved as the Senate has not deliberated on the issues.

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. Non-Adherence to Recommended Ratio of Employee Cost to Total Revenue

The statement of receipts and payments reflects compensation of employees' total cost of Kshs.3,869,793,250 and the total revenue of Kshs.8,038,082,323. Compensation of employees is approximately 48% of total receipts thus exceeding the recommended ratio of 35% stipulated in Section 25(1) of the Public Finance Management (County Governments) Regulations, 2015.

Consequently, Management is in breach the Law.

2. Staff Recruitment for the Year Under Review

Review of the IPPD data provided for audit revealed that Management recruited 194 staff during the financial year under review. The appointment letters of the staff recruited were signed by the County Secretary and Head of Public Service contrary to section 59 of the County Governments Act, 2012 which stipulates, that the County Public Service Board shall on behalf of the County Government appoint persons to hold or act in offices of the County Public Service including in the Boards of Cities and Urban Areas within the County, and to confirm appointments. There was no evidence availed to confirm that the staff were competitively sourced. A review of a sample of the personal files of these staff indicated that some important details such as remuneration guidelines, job descriptions, other benefits like leave, medical and terms of separation were missing.

Further, the appointment letters were issued between July and August, 2018. Whereas the appointment letters had stated that a probation period of (6) six months was applicable, no confirmation letters had been issued to the various officers, over one (1) year after appointment as at the time of audit in October, 2019.

In the circumstances, Management did comply with the employment laws and was therefore in breach of the Law.

3. Retention of Staff Aged Over Sixty Years

Review of the IPPD payroll revealed that seventeen (17) employees were over sixty (60) years, which is beyond the mandatory retirement age. Out of the seventeen (17) employees, Management availed personal files for only eight (8) officers. However, scrutiny of the personal files revealed that contracts of some employees had expired and some did not have IPPD data capture sheet. Management did not explain reasons for the continued retention of these employees.

Consequently, Management is breach of the Law.

4. Unsupported Hiring of Temporary Employees

As disclosed under note 6 to the financial statements, included in the compensation of employees' expenditure of Kshs.3,869,793,250 is an amount of Kshs.435,638,085 incurred on payment of basic wages of temporary employees. Examination of the manual/excel payroll and samples of personnel files availed for audit review revealed that the County Executive had six hundred and twenty-two (622) employees working on temporary basis as at 30 June, 2019. However, the following anomalies were noted: -

i) Some of the staff have been engaged on casual basis for more than a year and had not been confirmed or regularized;

ii) There were 130 senior staff from job group K and above who were serving as casual workers. The same had not been confirmed or regularized;

iii) The details of dates of appointments were not captured and,

iv) Payments of the casual wages were not supported with muster-roll to confirm the location of the casual employees and their daily attendance for duties.

In the circumstances, it has not been possible to ascertain the value for money for the expenditure amounting to Kshs.435,638,085 incurred on payment of basic wages of temporary employees.

5. Unapproved Inter-Account Borrowing

The statement of assets and liabilities reflects a bank balance of Kshs.968,501,808 out of which Kshs.233,506,000 was held at Garissa County Kenya Urban Support Project (KUSP). During the year under review, Management made a borrowing of Kshs.205,234,132 from the KUSP account to the Garissa County Recurrent and Development accounts both held at the Central Bank of Kenya. Although inter accounting amounts were settled between the accounts, there was no authorization/ approval for the inter-account transfers. This is contrary to Section 53(1) and (2) of the Public Finance Management (County Governments) Regulations, 2015.

The Management is therefore in breach of the Law.

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 overall governance were not effective.

Basis for Conclusion

1. Weak Internal Controls in the Collection of Revenue

During the year under review, Management collected Kshs.36,459,669, Kshs.2,621,594 and Kshs.2,618,950 from the health services operations, Agricultural Mechanized Services (AMS) and slaughter house services respectively. However, revenue collection operations at the Garissa General Hospital were found to be fully manual and hence impossible to track the collection records while the revenue collection books were not issued to hirers of agricultural equipment. The slaughter house services were outsourced at a fixed fee of Kshs.115,000 per month beginning April, 2019 which was far less than the average collection of Kshs.284,244.

In view of the above, Management may not have got optimal revenue collection from the three revenue collection units.

2. Decline in Own Generated Revenue

Management had budgeted to collect local revenue totaling to Kshs.250,000,000. A review of the revenue records and bank statements revealed collection of Kshs.118,213,530 representing about 47% of the budgeted amount. Further, there has been a declining trend in local revenue against the budget for the past four (4) years as indicated in the table below: -

Year	Budgeted Revenue Kshs.	Actual Revenue Collected Kshs.	Variance Kshs.	% Age Decrease of Revenue
2014/2015	500,000,000	130,483,519	369,516,481	
2015/2016	500,000,000	105,943,675	394,056,325	19%
2016/2017	350,000,000	80,723,998	269,276,002	23%
2017/2018	250,000,000	90,193,915	159,806,085	(11%)
2018/2019	250,000,000	118,213,530	131,786,470	(31%)

It has not been explained why Management continued to retain high revenue targets despite the fact that actual revenue collected were far below the budgeted targets.

3. Failure to Maintain Fixed Assets Register

Annex 5 to the financial statements reflects a summary of fixed assets balance of Kshs.10,460,250,007 as at 30 June, 2019. However, as similarly reported in 2017/2018 and 2016/2017 financial years, Management did not maintain a fixed asset register contrary to Section 136(I) of the Public Finance Management (County Governments)

Regulation, 2015. Further, assets inherited from the defunct local authorities were not included as part of the County Executive's assets.

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

4. Inadequate Safeguards for ICT Environment and Data Security

As previously reported, Management did 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 financial/ performance information systems were not availed for audit review.

In the circumstances, I am unable to confirm existence of measures to safeguard the ICT environment.

5. Lack of Audit Committee and Audit Charter

The Management had not established an Audit Committee contrary to Section 167 of the Public Finance Management (County Governments) Regulations, 2015 which requires County Government entities to establish Audit Committees in accordance with prescribed regulations to monitor the entities' governance processes, accountability processes and control systems, offer objective advice on issues concerning risk control and governance and associated assurance and also follow up on the implementation of the recommendations of internal and external auditors.

Further, the Internal Audit Unit operated without an approved Internal Audit Charter contrary to Section 155(5) of the Public Finance Management Act, 2012 which requires a County Executive to have an approved Internal Audit Charter.

In the circumstances, I am unable to confirm existence of effective overall governance measures at the County.

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 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 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 policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

03 February, 2021

Appendices

Appendix I: Unsupported Construction of Buildings

No	Project	Contract sum	Paid to date %	Observations
1	Construction of offices at Garissa town	275, 521,642	168,036,132 (71%)	Main gate, the generator house, car parks, external toilets, provisional works, laying of Cabro and part of the perimeter fence totaling to Kshs.115,108,470 had not been done and only painting was ongoing. Minutes not availed. Delayed by four (4) Months.
2	Construction of offices at Masalani	89,338,394	65,963,785 (74%)	Laying of Cabro, construction of main gate, gate house, access road, car parks, land scaping, storm water drainage, sewerage, other provisional works, generator house, chain link fence all totaling to Kshs.36,826,480 had not been done. Painting was ongoing. Retention money of Kshs.3,841,551 representing 10% was not deducted. Minutes not availed. Delayed by four (4) Months.
3	Construction of an administration block at Balambala	4,973,848		Building not being used. Painting was not done as per the specifications; the floor had many cracks. Site had not been cleared by the contractor one (1) year after the issue of the certificate of practical completion
4	Construction of sub-county office facilities at Bura	67,746,378	49,594,005 (73%)	Gate, generator house, laying of cabro blocks and provisional works totaling to Kshs.41,552,426 had not been done. list of the bidders who were invited to quote was not available. Basis for disqualification of losing bidder, tax certificate was available,

No	Project	Contract sum	Paid to date %	Observations
				conditions of the contract on retention were not included, Monthly progress reports were not availed, retention money of Kshs.4,959,401 being 10% of the total amount paid of Kshs.49,594,005 was not deducted. delayed for seven (7) months, title deed
5	Construction of out-patient unit at Garissa Referral Hospital	16,810,998		Unsupported variation of Kshs.4,195,186 representing 25% of the contract sum lead to new contract sum of Kshs.21,006,185 contrary to Section 139(4)(c) of the Public Procurement and Asset Disposal Act, 2015. Provisional sum of Kshs.2,500,000 for re-allocation of the existing steel tank not supported.
6	Construction of health headquarters in Garissa town	46,563,3340	41,757,120 (90%)	Plastering, windows and doors internal fittings, electrical installation, septic tank, VIP latrines and provisional works totaling to Kshs.24,613,710 had not been done. winning bidder did not avail VAT and the National Construction Authority class 6 registration certificates. Nationality of one director, physical location and correct postal address, evidence of previous works were missing.
7	Construction of staff quarters at Abdisament Centre	6,291,190		A firm was disqualified for lack of National Construction Authority (NCA) certificate which was available.
8	Construction of an administration block for the department of	4,891,875		Project is complete but has not been put in use. Project documents not availed.

No	Project	Contract sum	Paid to date %	Observations
	environment at Dadaab			

Appendix II: Unsupported Construction of Roads

No	Project	Contract sum	Paid in 2018/19	Observations
1	Periodic maintenance of Maramtu 2 farm access road	4,241,656		This was a restricted tender contrary to Section 102 of the PPAD Act, 2015. project file did not contain paymentsl 2017/18. No inspection and acceptance minutes and certificate of practical completion
2	Periodic maintenance of Egen Farm access road	5,003,080	1,884,272	This was a restricted tender contrary to Section 102 of the PPAD Act, 2015. Bill of quantities (BQs) were not availed.
3	Improvement of Bura – Galmagalla road	49,068,000		This was a restricted tender contrary to Section 102 of the PPAD Act, 2015. Six (6) bid documents were not availed.
4	Periodic maintenance of Baraka Farm access road	4,838,540	2,419,270	Contract procured and awarded without the professional opinion of the head of the procurement contrary to Section 84 of the PPAD Act, 2015
5	**Improvement of Gababa - Garasweino – Bura road**	95,125,800	50,112,000	Tender documents for three (3) bidders were not availed. Road was completed in June, 2018. Physical verifications conducted on 2 October, 2019 revealed that the road was impassable after the short rains.
6	Periodic maintenance of Dololomidi farm access road	4,029,840	2,187,228	This was a restricted tender contrary to Section 102 of the PPAD Act, 2015. inspection and acceptance committee inspected the project on 27 February, 2019, seven (7) months after completion.
7	Maintenance of Badah Farm access road	6,907,800	5,090,238	This was a restricted tender contrary to Section 102 of the PPAD Act, 2015
8	Maintenance of Golothe farm access road	5,205,384	2,028,304	This was a restricted tender contrary to Section 102 of the PPAD Act, 2015

Appendix III: Unsupported Purchase of Vehicles and Other Transport Equipment

No	Item	Amount Kshs.	Observations
1	Purchase of three (3) BLS Ambulances	30,000,000	Purchase not in the approved supplementary budget and the Annual Development Plan (ADP). Evidence of previous works by the winning bidder were not availed. Contracts were advertised, opened, evaluated and awarded at the same time. Suppliers were given different marks for the two tenders even though similar documents were attached to their profiles. The winning bidder did not attach power of attorney on its company profile. The signature appended to its form of tender filled was found to be different from the signature appended on the contract agreement. A payment of Kshs.15,000,000 was made before the actual delivery of the vehicles and deductions of 3% and 6% Withholding and VAT taxes respectively amounting to Kshs.2,700,000 were not made.
2	Purchase of an ALS Ambulance	11,800,000	Purchase not in the approved supplementary budget and the Annual Development Plan (ADP). Original opening and evaluation report and tender opening register were not availed. Tender documents and company profile for the winning bidder. Contract for ambulance was advertised, opened, evaluated and awarded at the same time. Full payment of Kshs.15,000,000 was made before the actual delivery of the vehicles and deductions of 3% and 6% Withholding and VAT taxes respectively amounting to Kshs.1,062,000 were not made.
3	Payment of pending bills-Payment for fifteen (15) motor cycles	948,276	Bills relate to 2014/15 financial year. Logbooks were not availed
4	Purchase of seventy (70) wheel chairs	1,200,000	Lack of acknowledgement from the beneficiaries.

Appendix IV: Unsupported Routine Maintenance – Other Assets

No	Item	Observations
1	Bura-Ali Emji-Garasweino road	Gravels were not properly compacted and was unevenly spread. Road was impassable after the short rains
2	Saka-Ohie-Balambala road	Three (3) out of the eight (8) 900MM diameter culverts were not installed
3	Supply and delivery of first moving spare parts	Management used restricted tender without justifiable reasons. Professional opinion from the head of procurement lacking, technical evaluation attributes used by the tender evaluation committee different from the attributes indicated in the tender documents,
4	Supply of plumbing works and installation of water tanks to Balambala Sub-County Hospital	Certificate of registrations, pin certificates and tax compliance certificates of bidders not availed. Date and time of opening not indicated.
5	Renovation of Cuban Doctors residential house	This was a private property. Contract agreement between the Management and the owner of the residential house not availed.

Appendix V: Unsupported Use of Goods and Services

No	Item	Total amount (Kshs.)	Unsupported Amount (Kshs.)	Observations
1	Routine Maintenance – Other Assets	120,002,111	68,909,400	Not availed; invoices, tender opening minutes, valid tax compliance certificates of the winning bidders. Some of the progress reports were not signed by resident engineers
2	Hospitality, Supplies and Services	160,694,667	31,050,339	Not availed; tender documents, imprest warrants, counter receipt vouchers (S13), stores ledger, evidence services were received and evidence that all bidders were pre-qualified suppliers. No return date in the quotations
3	Office and General Supplies	53,338,038	26,151,145	Not availed; tender documents, imprest warrants, counter receipt vouchers (S13), stores ledger, evidence services were received and evidence that all bidders were pre-qualified suppliers. No return date in the quotations
4	Unaccounted for Fuel, Oil and Lubricants	58,788,070	14,274,983	Not availed; quotations, work tickets, fuel registers and detail orders, counter receipt vouchers S13 to support the receipts and requisitions from the user department
5	Other Operating Expenses	188,488,588	24,228,946	Not availed; acknowledgement receipts, tender documents, project files, tender opening minutes and a copy of reports from the consultancy services under taken and justification and approvals of restricted tender.

No	Item	Total amount (Kshs.)	Unsupported Amount (Kshs.)	Observations
6	Printing, Advertising & Information Supplies and Service	43,670,462	16,738,980	Not availed; requisition forms from the user department, the project files with tender documents, list of participants and programs for the event and the appointment letters for opening and evaluation committee members. In addition, the tender for the supply and delivery of parking stickers to the department of revenue were ordered from the winning bidder before the tender processes were undertaken
7	Routine Maintenance - Vehicles and Other Transport	35,834,236	18,794,229	Not availed; copies of GP 55, pre and post inspection certificates, professional opinions from the head of procurement and tax compliance certificates. It was further observed that winning bidders did not meet the preliminary tender evaluation criteria and the quotations used were not indicating the date of submissions.
8	Training Expenses	6,243,296	1,319,000	Amount spent on stationery, lack of training venue details, misclassification of expenses and college fees refund. some of the goods and services were directly procured from suppliers. Some of the quotations did not indicate the date of return
9	Specialized Materials and Services	261,478,554	30,319,003	Not availed; copies of adverts, bid documents, copies of quotations, evaluation reports,

No	Item	Total amount (Kshs.)	Unsupported Amount (Kshs.)	Observations
				notification of award or acceptance letters and inspection reports/certificates, appointment letters for the opening and evaluation committee members, opening and evaluation minutes.
10	Rentals of Produced Assets	138,998,614	88,500,545	Not availed; invoices, Lease agreements, LSOs, professional opinions from the head of procurement, tax compliance certificates of the winning bidders, Market price evaluation reports, user requisitions and inspection and valuation reports from the ministry of housing, contracts, work tickets. Some payments were paid in advance and there were cases of direct procurements
11	Domestic Travel and Subsistence Allowances	289,051,227	47,533,176	Not availed - work tickets, requisitions and approvals for expenditure, activity budgets, list of participants, venues and imprest warrants
		1,356,587,863	**367,819,746**	

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2018/2019	2017/2018
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	7,319,430,149	7,042,796,145
Proceeds from Domestic and Foreign Grants	2	417,730,285	138,720,347
Transfers from Other Government Entities	3	182,708,359	273,823,774
County Own Generated Receipts	4	118,213,530	90,193,915
Returned CRF issues	5	1,094,786,191	-
TOTAL RECEIPTS		**9,132,868,514**	**7,545,534,181**
PAYMENTS			
Compensation of Employees	6	3,869,793,250	3,159,371,416
Use of goods and services	7	1,534,673,169	1,374,347,489
Transfers to Other Government Units	8	1,022,388,242	956,014,714
Other grants and transfers	9	345,227,990	297,277,693
Social Security Benefits	10	12,303,748	12,691,540
Acquisition of Assets	11	1,379,980,307	742,012,507
TOTAL PAYMENTS		**8,164,366,706**	**6,541,715,359**
DEFICIT/SURPLUS		**968,501,808**	**1,003,818,822**

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 30. 09. 2019 and signed by:

Chief Officer
Name: Ibrahim.M.Nur

Head of Treasury
Name: Mohamud Dubow
ICPAK Member Number:

5.2. STATEMENT OF ASSETS AND LIABILITIES

		2018/2019	2017/2018
	Note	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	14A	968,501,808	1,094,786,191
Total Cash and cash equivalents		**968,501,808**	**1,094,786,191**
Accounts receivables – Outstanding Imprests	15	-	-
TOTAL FINANCIAL ASSETS		**968,501,808**	**1,094,786,191**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	16	-	-
NET FINANCIAL ASSETS		**968,501,808**	**1,094,786,191**
REPRESENTED BY			
Fund balance b/fwd.	17	0	83,470,070
Prior year adjustments	18	-	7,497,300
Surplus/Deficit for the year		968,501,808	1,003,818,822
NET FINANCIAL POSITION		**968,501,808**	**1,094,786,191**

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 30.09. 2019 and signed by:

Chief Officer
Name: Ibrahim.M.Nur

Head of Treasury
Name: Mohamud Dubow
ICPAK Member Number:

5.3. STATEMENT OF CASH FLOWS

	Note	2018/2019 Kshs	2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	7,319,430,149	7,042,796,145
Proceeds from Domestic and Foreign Grants	2	417,730,285	138,720,347
Transfers from Other Government Entities	3	182,708,359	273,823,774
County Own Generated Receipts	4	118,213,530	90,193,915
Returned CRF issues	5	1,094,786,191	-
		9,132,868,514	**7,545,534,181**
Payments for operating expenses			
Compensation of Employees	6	(3,869,793,250)	(3,159,371,416)
Use of goods and services	7	(1,534,673,169)	(1,374,347,489)
Transfers to Other Government Units	8	(1,022,388,242)	(956,014,714)
Other grants and transfers	9	(345,227,990)	(297,277,693)
Social Security Benefits	10	(12,303,748)	(12,691,540)
		(6,784,386,399)	**(5,799,702,852)**
Adjusted for:			
Changes in receivables			7,497,300
Changes in payables			(142,464)
Prior year adjustments			7,497,300
Total Adjustments		**-**	**14,852,136**
Net cash flows from operating activities		**2,348,482,115**	**1,760,683,465**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	(1,379,980,307)	(742,012,507)
Net cash flows from investing activities		**(1,379,980,307)**	**(742,012,507)**
NET INCREASE IN CASH AND CASH EQUIVALENT		**968,501,808**	**1,018,670,958**
Cash and cash equivalent at BEGINNING of the year		**0**	**76,115,234**
Cash and cash equivalent at END of the year		**968,501,808**	**1,094,786,192**
As per statement of assets		**968,501,808**	**1,094,786,192**

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 30.09. 2019 and signed by:

Chief Officer
Name: Ibrahim.M.Nur

Head of Treasury
Name: Mohamud Dubow
ICPAK Member Number

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,319,430,149	-	7,319,430,149	7,319,430,149	-	100%
Proceeds from Domestic and Foreign Grants	417,730,285	-	417,730,285	417,730,285	-	100%
Transfers from Other Government Entities	182,708,359	-	182,708,359	182,708,359	-	100%
County Own Generated Receipts	250,000,000	-	250,000,000	118,213,530	131,786,470	47%
TOTAL	**8,169,868,793**	-	**8,169,868,793**	**8,038,082,323**	**131,786,470**	**98%**
PAYMENTS				-		
Compensation of Employees	3,273,488,728	629,688,769	3,903,177,497	3,869,793,250	33,384,247	99%
Use of goods and services	1,450,361,113	89,814,295	1,540,175,408	1,534,673,169	5,502,239	100%
Transfers to Other Government Units	2,203,747,037	786,786,243	2,990,533,280	1,022,388,242	1,968,145,038	44%
Other grants and transfers	372,227,990	(27,000,000)	345,227,990	345,227,990	-	100%
Social Security Benefits	38,560,000	-	38,560,000	12,303,748	26,256,252	32%
Acquisition of Assets	2,235,578,377	(331,016,031)	1,904,562,346	1,379,980,307	524,582,039	72%
TOTAL	**9,573,963,245**	**1,148,273,276**	**10,722,236,521**	**8,164,366,706**	**2,557,869,815**	**76%**

(a) County Own Source Revenue was at 47% due to under collections resulting from land rates.
(b) Transfer to Other Government Units was at 44% due to non-release of Grant from World Bank budgeted under the department of Water and Sanitation.

(c) Social Security Benefits was at 32% due to part payment of gratuities to former county officers.
(d) Acquisition of Assets was at 72% due to delays in the releases of exchequer issues from the National Treasury and long procurement processes.

The County Executive of Garissa financial statements were approved on 30.09. 2019 and signed by:

Chief Officer
Name: Ibrahim.M.Nur

Head of Treasury Accounts
Name: Mohamud Dubow
ICPAK Member Number

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,778,433,165	-	5,778,433,165	5,778,433,165	-	100%
Proceeds from Domestic and Foreign Grants	78,166,736	-	78,166,736	78,166,736	-	100%
County Own Generated Receipts	250,000,000	-	250,000,000	118,213,530	131,786,470	47%
TOTAL	**6,106,599,901**	-	**6,106,599,901**	**5,974,813,431**	**131,786,470**	**98%**
PAYMENTS						
Compensation of Employees	3,273,488,728	629,688,769	3,903,177,497	3,869,793,250	33,384,247	99%
Use of goods and services	1,227,652,755	28,024,231	1,255,676,986	1,250,174,747	5,502,239	100%
Transfers to Other Government Units	278,886,037	843,583,057	1,122,469,094	893,569,632	228,899,462	80%
Other grants and transfers	180,000,000	(27,000,000)	153,000,000	153,000,000	-	100%
Social Security Benefits	38,560,000	-	38,560,000	12,303,748	26,256,252	32%
Acquisition of Assets	50,578,377	5,060,000	55,638,377	38,726,813	16,911,564	70%
TOTAL	**5,049,165,897**	**1,479,356,057**	**6,528,521,954**	**6,217,568,190**	**310,953,764**	**95%**

(a) County Own Source Revenue was at 47% due to under collections resulting from land rates.
(b) Social Security Benefits was at 32% due to part payment of gratuities to former county officers.

The County Executive of Garissa financial statements were approved on 30.09. 2019 and signed by:

Chief Officer
Name: Ibrahim.M.Nur

Head of Treasury Accounts
Name: Mohamud Dubow
ICPAK Member Number:

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,540,996,984	-	1,540,996,984	1,540,996,984	-	100%
Proceeds from Domestic and Foreign Grants	339,563,549	-	339,563,549	339,563,549	-	100%
Transfers from Other Government Entities	182,708,359	-	182,708,359	182,708,359	-	100%
TOTAL	**2,063,268,892**	-	**2,063,268,892**	**2,063,268,892**	-	**100%**
PAYMENTS						
Use of goods and services	222,708,358	61,790,064	284,498,422	284,498,422		100%
Transfers to Other Government Units	1,924,861,000	(56,796,814)	1,868,064,186	128,818,610	1,739,245,576	27%
Other grants and transfers	192,227,990	-	192,227,990	192,227,990	-	
Acquisition of Assets	2,185,000,000	(336,076,031)	1,848,923,969	1,341,253,494	507,670,475	72%
TOTAL	**4,524,797,348**	**(331,082,781)**	**4,193,714,567**	**1,946,798,516**	**2,246,916,051**	**46%**

(a) Acquisition of Assets was at 72% 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 27% due to non-release of Grant from World Bank budgeted under the department of Water and Sanitation

The County Executive of Garissa financial statements were approved on 30.09. 2019 and signed by:

Chief Officer
Name: Ibrahim.M.Nur

Head of Treasury Accounts
Name: Mohamud Dubow
ICPAK Member Number:

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Final Budget	Actual Payments	Budget utilization difference
105003310		**Land Policy and Physical Planning Plans**	**9,273,000.00**	**0**	**9,273,000.00**
	105013310	Physical and spatial plans	9,273,000.00	0	9,273,000.00
106003310		**Administrative and support services**	**422,121,557.00**	**266,467,979.70**	**155,653,577.30**
	106063310	Administrative and Support Services	422,121,557.00	266,467,979.70	155,653,577.30
107003310		**Livestock production services**	**169,911,537.00**	**99,336,343.15**	**70,575,193.85**
	107023310	Veterinary support services	36,053,100.00	1,100,000.00	34,953,100.00
	107063310	Administration and Support Services	132,958,437.00	97,336,343.15	35,622,093.85
	107073310	Livestock Production	900,000.00	0	900,000.00
110003310		**0 Fisheries production services**	**200,000.00**	**0**	**200,000.00**
	110033310	Fishery Services	200,000.00	0	200,000.00
111003310		**Crop Production and Irrigation services**	**33,200,000.00**	**7,003,564.50**	**26,196,435.50**
	111013310	Extension Support Services and exhibition	600,000.00	600,000.00	0
	111023310	Irrigation Development	7,400,000.00	4,736,008.80	2,663,991.20
	111033310	Agricultural Farm Inputs	25,200,000.00	1,667,555.70	23,532,444.30
201003310		**Roads network and Transport services**	**6,500,000.00**	**3,575,700.00**	**2,924,300.00**
	201043310	Transport services	6,500,000.00	3,575,700.00	2,924,300.00
202003310		**General Administration and Support Services**	**74,863,376.00**	**67,412,599.00**	**7,450,777.00**
	202013310	Administration, personnel and operation of activities.	74,863,376.00	67,412,599.00	7,450,777.00
203003310		**Roads Development Program**	**327,708,358.00**	**199,118,128.00**	**128,590,230.00**
	203013310	Maintainance of Roads and Bridges	327,708,358.00	199,118,128.00	128,590,230.00
204003310		**Public Works and Housing Program**	**157,299,336.00**	**146,239,691.20**	**11,059,644.80**
	204023310	Housing Development	157,299,336.00	146,239,691.20	11,059,644.80
205003310		**Lands And Physical Planning Program**	**59,216,980.00**	**51,216,980.00**	**8,000,000.00**
	205013310	Planning and survey	59,216,980.00	51,216,980.00	8,000,000.00
301003310		**Administrative and support Services**	**166,236,265.00**	**94,797,826.25**	**71,438,438.75**
	301013310	Administration and policy formulation	166,236,265.00	94,797,826.25	71,438,438.75

302003310		**Departmental service programme**	**1,685,200.00**	**1,270,000.00**	**415,200.00**
	302023310	Weight and Measures services	1,685,200.00	1,270,000.00	415,200.00
304003310		**Trade And Co-Operative Development Program**	**1,784,720.00**	**1,291,200.00**	**493,520.00**
	304023310	Trade Development and Weigh & Measures	1,784,720.00	1,291,200.00	493,520.00
305003310		**Enterprise And Investment Program**	**560,080.00**	**55,504.00**	**504,576.00**
	305023310	Development Of Micro Enterprises	560,080.00	55,504.00	504,576.00
401003310		**Curative Services**	**748,314,118.00**	**323,513,959.80**	**424,800,158.20**
	401043310	Medical Products,Appliances and Equipment	247,693,000.00	173,647,968.80	74,045,031.20
	401053310	Development of Health Services	429,930,118.00	79,227,098.00	350,703,020.00
	401073310	Referal Services	70,691,000.00	70,638,893.00	52,107.00
402003310		**Preventive and Promotive Services**	**40,050,604.00**	**35,990,732.00**	**4,059,872.00**
	402033310	Health Promotion and Campaign	9,216,645.00	7,407,143.00	1,809,502.00
	402043310	Public Health Services	11,979,450.00	10,620,629.00	1,358,821.00
	402083310	Nutrition	18,854,509.00	17,962,960.00	891,549.00
403003310		**General Administration and Support Services**	**2,218,337,625.00**	**2,175,222,038.60**	**43,115,586.40**
	403023310	Admisntration ,Planning and M&E Service	2,218,337,625.00	2,175,222,038.60	43,115,586.40
502003310		**ECD Program**	**39,212,400.00**	**1,542,015.00**	**37,670,385.00**
	502013310	ECD Training	34,212,400.00	1,542,015.00	32,670,385.00
	502043310	ECD,Polytechnic and Schools	5,000,000.00	0	5,000,000.00
503003310		**Youth polytechnics**	**67,355,000.00**	**30,913,660.00**	**36,441,340.00**
	503013310	Infrastructural development	67,355,000.00	30,913,660.00	36,441,340.00
504003310		**General Administration and Support Services**	**868,542,763.00**	**770,627,126.90**	**97,915,636.10**
	504033310	Administration Operations and Maintenance	626,812,761.00	590,810,090.20	36,002,670.80
	504043310	Public Service	241,730,002.00	179,817,036.70	61,912,965.30
703003310		**Administration and Support Services and Development works**	**0**	**648,000.00**	**-648,000.00**
	703013310	Administration Services	0	648,000.00	-648,000.00
704003310		**County Executive Services**	**123,237,231.00**	**120,987,010.80**	**2,250,220.20**
	704013310	Governor's Office	81,047,231.00	79,997,511.00	1,049,720.00
	704023310	Deputy Governor's Office	42,190,000.00	40,989,499.80	1,200,500.20

705003310		**Departmental Programs**	**159,298,348.00**	**125,312,424.00**	**33,985,924.00**
	705013310	Department Operations and Sub-County Offices	115,084,772.00	88,009,514.00	27,075,258.00
	705023310	Intergovernmental Relations,Special Programs	17,765,199.00	17,473,166.00	292,033.00
	705033310	SP3: Information Research and statistics	26,448,377.00	19,829,744.00	6,618,633.00
707003310		**Administration and construction works**	**1,214,645,477.50**	**1,108,263,065.50**	**106,382,412.00**
	707013310	Administration and Planning Services	896,949,214.50	798,158,787.65	98,790,426.85
	707053310	Sub County Opeartions	85,980,000.00	85,610,311.20	369,688.80
	707063310	Special Program Services	231,716,263.00	224,493,966.65	7,222,296.35
709003310		**Departmental programs**	**288,490,691.00**	**278,481,769.50**	**10,008,921.50**
	709013310	Budget formulation and management program	11,463,642.00	10,611,642.00	852,000.00
	709023310	Resource mobilization program	242,183,351.00	236,313,830.50	5,869,520.50
	709033310	Finance and Accounting Program	4,936,261.00	4,636,261.00	300,000.00
	709043310	Supply Chain Management Program	5,884,462.00	4,167,162.00	1,717,300.00
	709053310	Economic Planning	18,750,000.00	17,967,399.00	782,601.00
	709063310	Internal Audit Services	5,272,975.00	4,785,475.00	487,500.00
710003310		**Town Management Services**	**1,412,908,019.50**	**1,333,225,772.25**	**79,682,247.25**
	710013310	Urban Sanitation and Development	3,948,006.00	3,948,006.00	0
	710023310	Urban Planning and Disaster Management	4,120,000.00	4,120,000.00	0
	710033310	Administration and Services	1,404,840,013.50	1,325,157,766.25	79,682,247.25
901003310		**Administration Support Services and construction works**	**227,387,128.00**	**99,119,564.25**	**128,267,563.75**
	901023310	Logistics and Maintenance Services	227,387,128.00	99,119,564.25	128,267,563.75
905003310			**1,475,000.00**	**605,000.00**	**870,000.00**
	905023310	Social Protection Cultural Promotion and Preservation	1,475,000.00	605,000.00	870,000.00
1001003310		**Environment and Natural Resource Management**	**17,000,000.00**	**8,236,193.00**	**8,763,807.00**
	1001053310	Energy Development	5,000,000.00	2,500,000.00	2,500,000.00
	1001063310	Natural Resource Management	12,000,000.00	5,736,193.00	6,263,807.00
1002003310		**Forest, Wildlife and Tourism**	**21,010,546.00**	**3,474,309.95**	**17,536,236.05**
	1002033310	Wildlife Conservation and Community Conservancies	10,000,000.00	2,910,012.00	7,089,988.00
	1002063310	Wildlife and Forest Conservation	1,010,546.00	564,297.95	446,248.05

	1002073310	Tourist Development	10,000,000.00	0	10,000,000.00
1003003310		**Energy and Mining**	**600,000.00**	**498,450.00**	**101,550.00**
	1003013310	Electrification of Rural and Other	600,000.00	498,450.00	101,550.00
1004003310		**Administration and Support Services**	**57,583,442.00**	**46,735,148.00**	**10,848,294.00**
	1004013310	Administration and Operations	57,583,442.00	46,735,148.00	10,848,294.00
1005003310		**Water Services**	**1,786,227,719.00**	**631,840,067.50**	**1,154,387,651.50**
	1005063310	Administration and Support Services	152,790,755.00	141,435,674.65	11,355,080.35
	1005073310	Water Resource Management	5,120,000.00	5,065,985.00	54,015.00
	1005083310	Water Infrastructure Development	1,628,316,964.00	485,338,407.85	1,142,978,556.15
		Grand Total	**10,722,236,521.00**	**8,164,366,706**	**2,557,869,814.95**

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

5.8. 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 of Garissa. 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 County Executive of Garissa as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

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.

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 entity.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 recipient entity 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 of Garissa or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

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 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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 Executive of Garissa from its citizenry. These are recognised in the financial statements the time associated cash is received.

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 by the County Executive of Garissa.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

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.

Interest on borrowing

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

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.

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.

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 of Garissa 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

There were no other restrictions on cash during the year

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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 of Garissa 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.

10. 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 of Garissa 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 29th June 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive of Garissa actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. 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.

14. 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2018/2019	2017/2018
	KShs	KShs
Total Exchequer Releases for quarter 1	7,319,430,149	1,040,768,792
Total Exchequer Releases for quarter 2	-	1,235,479,170
Total Exchequer Releases for quarter 3	-	1,820,998,370
Total Exchequer Releases for quarter 4	-	2,945,549,813
Total	**7,319,430,149**	**7,042,796,145**

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

Equitable share

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	832,728,000	-
Total Equitable Share for quarter 2	1,318,486,000	-
Total Equitable Share for quarter 3	2,532,881,000	-
Total Equitable Share for quarter 4	2,255,305,000	7,003,839,884
Total	**6,939,400,000**	**7,003,839,884**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	344,739,887	-
Total	**344,739,887**	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	22,325,626	25,829,342
Abolishment of user fees in health centers and dispensaries	12,964,636	13,126,919
Total	**35,290,262**	**38,956,261**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	2018/2019	2017/2018
		Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)			
World bank			-
Transforming Health Sector-Universal Care Programme (THS-UCP)		78,166,736	82,870,950
Kenya Climate Smart Agriculture Project (KCSAP)		55,847,540	
Kenya Urban Support Project (KUSP)		274,706,000	
Agricultural Sector Development Support Programme (ASDSP II)		9,010,009	
Kenya Devolution Support Programme(KDSP)			55,849,397
TOTAL		**417,730,285**	**138,720,347**

Due to changes in the reporting template, some of the receipts that were appearing under note 2 (Proceeds from Domestic and Foreign grants) and Note 3(Transfers from other Government Entities) in the comparative year of 2017-2018 have been categorized under Note 1.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2018/2019	2017/2018
	Kshs	Kshs
Transfers from Central government entities		
Roads Maintenance and Levy Fund	182,708,359	245,913,933
Ministry of VTT	-	27,909,841
Total	**182,708,359**	**273,823,774**

4. COUNTY OWN GENERATED REVENUES

	2018/2019	2017/2018
	Kshs	Kshs
RECEIPTS		
Rents	30,188,358	16,854,580
Sales of Market Establishments	1,361,745	1,223,164
Receipts from Administrative Fees and Charges	8,619,075	7,172,284
Receipts from Administrative Fees and Charges - Collected as AIA	5,378,839	4,475,951
Fines, Penalties and Forfeitures	12,072,208	10,045,776
Other Receipts Not Classified Elsewhere	12,353,893	10,280,178
Business Permits	12,769,727	10,626,210
Cess	11,602,924	9,655,266
Administrative Services Fees	6,036,104	5,022,888
Market/Trade Centre Fee	5,365,426	4,464,790
Public Health Facilities Operations	4,292,341	3,571,832
Environment & Conservancy Administration	1,609,628	1,339,436
Slaughter Houses Administration	4,551,229	3,787,264
Technical Services Fees	2,012,035	1,674,296
TOTAL	**118,213,530**	**90,193,915**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. RETURNED CRF ISSUES

	2018/2019	2017/2018
	Kshs	Kshs
Recurrent account	-	1,094,516,377
Development account	-	269,814
Total	**-**	**1,094,786,191**

6. COMPENSATION OF EMPLOYEES

	2018/2019	2017/2018
	Kshs	Kshs
Basic salaries of permanent employees	3,367,701,205	2,667,950,513
Basic wages of temporary employees	435,638,085	433,805,121
Compulsory national social security schemes	7,875,160	7,977,078
Compulsory national health insurance schemes	58,578,800	49,638,704
Total	**3,869,793,250**	**3,159,371,416**

7. USE OF GOODS AND SERVICES

	2018/2019	2017/2018
	Kshs	Kshs
Utilities, supplies and services	39,015,242	30,515,684
Communication, supplies and services	14,278,640	10,428,655
Domestic travel and subsistence	289,051,227	276,631,898
Foreign travel and subsistence	10,714,019	9,814,073
Printing, advertising and information supplies & services	43,670,462	20,667,770
Rentals of produced assets	138,998,614	119,879,925
Training expenses	6,243,296	8,356,461
Hospitality supplies and services	160,694,667	107,810,546
Insurance costs	114,077,404	-
Specialized materials and services	261,478,554	189,765,647
Office and general supplies and services	53,338,038	35,833,321
Other operating expenses	188,488,588	220,385,668
Routine maintenance – vehicles and other transport equipment	35,834,236	57,201,755
Fuel Oil and Lubricants	58,788,070	64,112,967
Routine maintenance – other assets	120,002,111	222,943,119
Total	**1,534,673,169**	**1,374,347,489**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2018/2019	2017/2018
	Kshs	Kshs
Transfers to County Assembly of Garissa	754,500,000	718,474,550
Transfers to GAWASCO	80,000,000	120,400,000
Capital Grant to Semi-Autonomous Govt Agencies (ASDSP II + Youth Polytechnics)	41,398,649	117,140,164
Current Grant to Semi-Autonomous Govt Agencies (KDSP + DANIDA&THS)	146,489,593	
TOTAL	**1,022,388,242**	**956,014,714**

9. OTHER GRANTS AND TRANSFERS

Description	2018/2019	2017/2018
	Kshs	Kshs
Scholarships and other educational benefits	60,000,000	47,000,000
Emergency relief and refugee assistance	146,030,878	88,032,534
Emergency Donations	73,349,572	162,245,159
Other Capital Grants And Transfers (KCSAP + Revolving Fund)	65,847,540	-
TOTAL	**345,227,990**	**297,277,693**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. SOCIAL SECURITY BENEFITS

	2018/2019	2017/2018
	Kshs	Kshs
Government pension and retirement benefits	12,303,748	12,691,540
Total	**12,303,748**	**12,691,540**

11. ACQUISITION OF ASSETS

	2018/2019	2017/2018
	Kshs	Kshs
Non-Financial Assets	-	-
Construction of Buildings	263,526,232	87,349,351
Refurbishment of Buildings	-	27,154,466
Construction of Roads	175,848,463	135,649,905
Construction and Civil Works	226,001,143	111,073,511
Purchase of Vehicles and Other Transport Equipment	44,000,000	50,391,697
Purchase of Office Furniture and General Equipment	47,380,115	17,104,206
Rehabilitation and Renovation of Plant, Machinery and Equip.	76,686,143	8,281,852
Purchase of Certified Seeds, Breeding Stock and Live Animals	7,875,052	-
Rehabilitation of Civil Works	538,663,160	305,007,519
Total	**1,379,980,307**	**742,012,507**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. BANK BALANCES

			Indicate whether recurrent or development, deposits, receipts, etc	2018/2019	2017/2018
Account Name	**Name of Bank**	**Account No**		**Kshs**	**Kshs**
Garissa County Revenue Fund (CRF) Account	Central Bank Of Kenya	1000171499	Revenue	713,694,682.60	1,078,516,849.20
Garissa County Recurrent Account	Central Bank Of Kenya	1000170972	Recurrent	50.90	70,648.25
Garissa County Development Account	Central Bank Of Kenya	1000170905	Development	203,921.65	269,814.85
Garissa County Payroll Account	Equity Bank	0580268032847	Recurrent	7,240,645.90	3,049,323.50
Garissa County Road Maintenance Levy Fund(R.M.L.F)	Central Bank Of Kenya	1000312599	Recurrent	383,605.00	11,630,843.70
Garissa County Special Purpose Account	Central Bank Of Kenya	1000268228	Recurrent	9,610,306.40	1,167,269.95
Garissa County Referral Hospital (PGH) Account	Gulf African Bank	0340006101	Recurrent	5,251.20	60,374.20
Garissa County Department Of Health	First Community Bank	00095763	Recurrent	33,617.50	21,068.00
Garissa County Deposit Account	Central Bank Of Kenya	1000225677	Deposits	366,218.55	
Garissa County Imprest Account-	Equity Bank	0580277628549	Recurrent	55,610.00	
Garissa County Kenya Urban Support Program (KUSP)	Central Bank Of Kenya	1000385618	Development	233,506,000.00	
Garissa County Village Polytechnic Project Account	Central Bank Of Kenya	1000369205	Recurrent	1,021,201.00	
Garissa County Kenya Devolution Support Program (KDSP)	Central Bank Of Kenya	1000399732	Recurrent	2,380,697.65	
Total				**968,501,808.35**	**1,094,786,191.65**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. FUND BALANCE BROUGT FORWARD

	2018/2019	2017/2018
	Kshs	Kshs
Bank accounts	1,094,786,191	76,115,234
Accounts Receivables	-	7,497,300
Accounts Payables	-	(142,464)
Total CRF Issues	1,094,786,191	83,470,070
Returned to CRF Issues	**1,094,786,191**	**83,470,070**
Total	**0**	**0**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. PRIOR YEAR ADJUSTMENTS

	2018/2019	2017/2018
	Kshs	Kshs
Adjustments on receivables	-	7,497,300
Total	**-**	**7,497,300**

5.10. 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 Government:

- 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;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2018/2019	2017/2018
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	-	-
Transfers to related parties		
Transfer to the County Assembly	754,500,000	718,474,550
Transfers to County Water Service Providers	80,000,000	120,400,000
Total Transfers to related parties	**834,500,000**	**838,874,550**

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 Executive of Garissa since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
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

4. PROGRESS ON FOLLOW UP OF AUDITOR 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.

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)***
1.1	Irregular Award and Payment For Rehabilitation and Civil works.	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-Water	Discussed by The Senate awaiting verdict	July 2019
1.2	Construction of Modern Sub county Offices at Garissa Township And Masalani Town.	Prime cost and provisional sums were not paid as this was the first interim certificate and no claim was made on the same. In the event we pay prime cost and provisional sums we will take the auditors recommendation	County Chief Officer-Finance	Discussed by The Senate awaiting verdict	July 2019

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)*
		that prime cost and provisional sums should be supported by recommendation of an evaluation committee and approval of an accounting officer.			
1.3	Construction Of Warehouse at Garissa Referral Hospital.	Prime cost and provisional sums were not paid as this was the first interim certificate and no claim was made on the same. In the event we pay prime cost and provisional sums we will take the auditors recommendation, that prime cost and provisional sums should be supported by recommendation of an evaluation committee and approval of an accounting officer.	County Chief Officer-Finance	Discussed by The Senate awaiting verdict	July 2019
1.4	Incomplete Works On Routine Maintenance of Balambala-Danyere Road.	The contractor has been slow in terms of progress of works. However, the project have been fully completed and physical	County Chief Officer-Roads	Discussed by The Senate awaiting verdict	July 2019

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)*
		verification done by the Auditors.			
1.5	Incomplete Periodic Maintenance Of Badah Farm Access Road.	The contractor has been slow in terms of progress of works. However, the project have been fully completed and physical verification done by the Auditors.	County Chief Officer – Agriculture	Discussed by The Senate awaiting verdict	July 2019
1.6	Incomplete Works-Town Beautification.	The project have been fully completed and physical verification done by the Auditors	County Chief Officer – Environment	Discussed by The Senate awaiting verdict	July 2019
2.1	Unsupported Domestic Travel And Subsistence.	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	Discussed by The Senate awaiting verdict	July 2019
2.2	Unsupported Expenditure on Specialized Materials.	We take your advice to fully support all payments as required. We have	County Chief Officer – Finance	Discussed by The Senate awaiting verdict	July 2019

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)*
		warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit			
2.3	Unsupported Hospitality Expenditure.	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	Discussed by The Senate awaiting verdict	July 2019
2.4	Irregular And Unsupported Routine Maintenance- Vehicle and other Transport Equipment	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	Discussed by The Senate awaiting verdict	July 2019
2.5	Irregular Procurement of Office And General Supplies and Services.	We take your advice to fully support all payments as required. We have given stern instructions to all	County Chief Officer – Finance	Discussed by The Senate awaiting verdict	July 2019

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)*
		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			
2.6	Unsupported Training Expenses.	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	Discussed by The Senate awaiting verdict	July 2019
Other Matters 1.1	Public Participation and Budget Approval.	The advertisement was not done through daily papers but the members of the public was sensitized about the public participation exercise through a local radio station prior to the exercise. Documentary evidence was also	County Director Of Budget	Discussed by The Senate awaiting verdict	July 2019

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)*
		provided to the Auditors.			
1.2	Budget 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-Health	Discussed by The Senate awaiting verdict	July 2019
2.0	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	County Chief Officer-Finance	Discussed by The Senate awaiting verdict	July 2019

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)*
		place all other administrative measures to seal loopholes in the revenue collections.			
3.0	Pending Bills.	The pending bills indicated in annex 1 to the financial statements are purely for the financial year under review 2017/2018. The pending bills arose due none or late disbursement of funds by the National Treasury. There were also mega flagship projects that their implementation transited between two financial periods.	County Chief Officer-Finance	Discussed by The Senate awaiting verdict	July 2019
4.0	Failure To Maintain Fixed Asset Register.	The County Executive maintains a fixed asset register but it's true that the 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	County Chief Officer-Finance	Discussed by The Senate awaiting verdict	July 2019

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)*
		ongoing and will be included in the asset register once it's concluded			

CPA Roble Said Nuno.

CECM-Finance and Economic Planning.

Sign.....

Date...30/09/2019.....

5. ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals	Donor funds transferred through exchequer	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	832,728,000.00		17,236,994.00		
Exchequer Releases for quarter 2	1,318,486,000.00	11,162,813.00			
Exchequer Releases for quarter 3	2,532,881,000.00	11,162,813.00	151,685,551.00		
Exchequer Releases for quarter 4	2,255,305,000.00		175,817,342.00		
Total	**6,939,400,000.00**	**22,325,626.00**	**344,739,887.00**	-	**7,306,465,513.00**

Equitable share	Danida	Level 5	THS-UCP	User fees	RMLF	KCSAP	ASDSP II	KUSP-UDG	KUSP-UIG	Totals
832,728,000		17,236,994	107,225							
1,318,486,000	11,162,813				91,354,179	55,847,540		233,506,000		
2,532,881,000	11,162,813	151,685,551	68,449,205				9,010,009			
2,255,305,000		175,817,342	9,610,306	12,964,636	91,354,180				41,200,000	
6,939,400,000	**22,325,626**	**344,739,887**	**78,166,736**	**12,964,636**	**182,708,359**	**55,847,540**	**9,010,009**	**233,506,000**	**41,200,000**	**7,919,868,793**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

SUPPLIER OF GOODS OR SERVICES	PAYEE NAME	CONTRACT NO.	ORIGINAL AMOUNT	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2018/2019
			A	c	d=a-c
CONSTRUCTION OF BUILDINGS					
Construction Of 2no Ecd Classroom At Walmareer	Biladhio Construction Co.Ltd	CGG/ECD/T/008/2017/18	2,300,000.00	1,725,000.00	575,000.00
Construction Of 4no Lecture Halls At Mkono	Famous Installation	CGG/ECD/T/001/2017/18	6,276,087.00	5,716,915.00	559,172.00
Proposed Construction Of Ict Centre In Township Ward	Gulan Contractors & Transport	CGG/PW/T/001/17-18	4,987,621.00	3,990,097.00	997,524.00
Proposed Construction Of Ict Centre In Galbet Ward	Al-Yaqin Construction Co Ltd	CGG/PW/T/002/17-18	4,892,653.00	-	4,892,653.00
Proposed Construction Of Ict Centre In Iftin Ward	Biladho Construction Co Ltd	CGG/PW/T/003/17-18	4,990,905.00	2,840,111.00	2,150,794.00
Proposed Construction Of Ict Centre In Waberi Ward	Al Rayan Construction Co Ltd	CGG/PW/T/004/17-18	4,996,705.00	2,820,111.00	2,176,594.00
Proposed Construction Of Ict Centre In Saka Ward	M/S Biriye Construction Co Ltd	CGG/PW/T/005/17-18	4,992,147.00	2,634,752.16	2,357,394.84
Proposed Construction Of Ict Centre In Danyere Ward	M/S Glaze Office Solution Co Ltd	CGG/PW/T/007/17-18	4,941,602.24	4,029,260.00	912,342.24
Proposed Construction Of Ict Centre In Banane Ward	Albakal Construction & Transporters	CGG/PW/T/010/17-18	4,977,535.20	3,000,000.00	1,977,535.20
Proposed Construction Of Ict Centre In Modogashe Ward	Albakal Construction & Transporters	CGG/PW/T/011/17-18	4,977,535.20	3,000,000.00	1,977,535.20
Proposed Construction Of Ict Centre In Maalimin Ward	Zeitun Construction Co Ltd	CGG/PW/T/012/17-18	4,870,770.00	-	4,870,770.00
Proposed Construction Of Ict Centre In Sabena Ward	M/S Mustasnim Enterprise Ltd	CGG/PW/T/013/17-18	4,991,422.00	4,876,002.00	115,420.00
Proposed Construction Of Ict Centre In Baraki Ward	Amana Construction Transport	CGG/PW/T/014/17-18	4,999,745.00	2,500,000.00	2,499,745.00

Proposed Construction Of Ict Centre In Goreale Ward	M/S Sultan Merchants Co Ltd	CGG/PW/T/015/17-18	4,977,032.00	3,000,000.00	1,977,032.00
Proposed Construction Of Ict Centre In Dadaab Ward	Arfon Investment Ltd	CGG/PW/T/016/17-18	4,995,192.00	3,413,926.00	1,581,266.00
Proposed Construction Of Ict Centre In Labisigaley Ward	Zeitun Construction Co Ltd	CGG/PW/T/017/17-18	4,986,985.00	3,018,698.00	1,968,287.00
Proposed Construction Of Ict Centre In Liboi Ward	Horset Investment Co Ltd	CGG/PW/T/018/17-18	4,967,816.00	2,425,400.00	2,542,416.00
Proposed Construction Of Ict Centre In Abakhailey Ward	Al Yaqin Investment Limited	CGG/PW/T/020/17-18	4,997,572.00	4,044,966.00	952,606.00
Proposed Construction Of Ict Centre In Damajaley Ward	Manar Investment Ltd	CGG/PW/T/021/17-18	4,977,156.00	2,980,516.00	1,996,640.00
Proposed Construction Of Ict Centre In Ijara Ward	Faco Holdings Ltd	CGG/PW/T/022/17-18	4,997,222.00	3,149,625.00	1,847,597.00
Proposed Construction Of Ict Centre In Masalani Ward	Amid Construction Co Ltd	CGG/PW/T/023/17-18	4,998,962.00	3,249,625.00	1,749,337.00
Proposed Construction Of Ict Centre In Sangailu Ward	Baomao Construction Co Ltd	CGG/PW/T/024/17-18	4,999,890.00	3,084,904.00	1,914,986.00
Proposed Construction Of Ict Centre In Hulugho Ward	Access Link Supplies And Construction	CGG/PW/T/025/17-18	4,999,600.00	3,093,256.00	1,906,344.00
Proposed Construction Of Ict Centre In Alinjugur Ward	Biladho Construction Co Ltd	CGG/PW/T/026/17-18	4,990,557.80	3,018,847.00	1,971,710.80
Proposed Construction Of Ict Centre In Dekaharja Ward	Bulle Contractors And General Supplies	CGG/PW/T/028/17-18	4,986,864.00	3,520,700.00	1,466,164.00
Proposed Construction Of Ict Centre In Bura Ward	Bulle Contractors And General Supplies	CGG/PW/T/029/17-18	5,000,097.00	3,645,137.00	1,354,960.00
Proposed Construction Of Ict Centre In Nanighi Ward	Ashal Investment Co Ltd	CGG/PW/T/030/17-18	4,999,462.00	2,700,106.00	2,299,356.00
Construction Of Ict Centre In Balambala Ward	Alore Construction Ltd	CGG/PW/T/007/2017-2018	4,999,948.00	3,003,755.04	1,996,192.96
Proposed Construction Of Ict Centre In Jarajara Ward,Balambala Sub County	Farjana Construction Ltd	CGG/PW/T/026/2017-2018	4,993,336.00	1,936,906.00	3,056,430.00
Proposed Construction Of Bura Sca Offices	Akad Construction Co.Ltd	CGG/CA/T/001/2017-2018	67,746,378.00	49,594,005.00	18,152,373.00
Proposed Construction Of Masalani Sca Offices	Arrablow Trading Co.Ltd	CGG/CA/T/002/2017-2018	89,338,394.12	68,415,509.00	20,922,885.12
Proposed Construction Of Township Sca Offices	Nothern Liberty Limited	CGG/CA/T/003/2017-2018	275,521,642.38	170,487,866.00	105,033,776.38

Proposed Construction Of Delivery Unit At Welimerer Dispensary- Fafi Sub County	Biriye Construction Co Ltd	CGG/HEALTH/T/006/2018-2019	5,392,155.60	-	5,392,155.60
Infrastructural Development In Masalani Level 4 Hospital At Ijara Sub County	Lego Construction Company	CGG/HEALTH/T/009/2018-2019	7,959,544.16	-	7,959,544.16
Proposed Construction Of Delivery Unit In Hadley Dispensary Balambala Sub County	Alfaris Construction Company	CGG/HEALTH/T/012/2018-2019	5,192,990.00	-	5,192,990.00
Proposed Construction Of Gedi Luun Dispensary At Hulugho	Mubashir Construction Company	CGG/HEALTH/T/015/2018-2019	5,673,942.80	-	5,673,942.80
Proposed Construction Of 2no.Ecd At Dama Village-Ijara Sub County	Tana Frontiers	CGG/ECD/T/003/2018-2019	2,612,088.00	-	2,612,088.00
Proposed Modern Ecd Centre At Bulla College Primary School	Rizack Construction Company	CGG/ECD/T/005/2018-2019	7,774,482.40	-	7,774,482.40
Proposed Construction Of County State Lodge Complex At Balambala Sub County	Ancam Construction Company	CGG/C.A/T/003/2018-2019	78,032,303.32	-	78,032,303.32
Proposed Construction Of Tourism Dining Hall At Ishakbini Conservancy	Rimad & Comp Ltd	CGG/TRD/T/001/2018-2019	9,578,700.00	-	9,578,700.00
Proposed Construction Of Fruit Processing Factory	Pround Build Construction Company	CGG/AFC/T/007/2018-2019	30,590,777.60	-	30,590,777.60
Proposed Construction Of Chain-link Fence At Galmagala	Warable Construction Company Ltd	CGG/DLHP/115/2014-15	9,846,056.80	2,500,000.00	7,346,056.80
Construction Of 2no Class At Garissa School Of Deaf	Bulle Contractors &General Supplies Ltd	CGG/GCSS/Q/2018-2019	2,500,000.00	-	2,500,000.00
Sub-Total			**740,821,874.62**	**377,415,995.20**	**363,405,879.42**
CONSTRUCTION AND CIVIL WORKS					
Drilling Of Boreholes Lot1	Omash Investment	CGG/WS/T/009/2018-19	36,026,329.00	-	36,026,329.00
Drilling Of Boreholes Lot2	Mashtech Eng	CGG/WS/T/010/2018-19	37,048,660.00	-	37,048,660.00
Completion Of Shabah Water Supply	Soulmate Const	CGG/WS/T/013/2018-19	9,413,140.00	-	9,413,140.00
Proposed Construction Of 50,000m3 Water Pan At Awliya	Bura Contractors	CGG/WS/T/014/2018-19	29,499,692.04	-	29,499,692.04

Proposed Construction Of 50,000m3 Water Pan At Dogob	Green Earth Constr & Enterp Ltd	CGG/WS/T/015/2018-19	28,208,051.76	-	28,208,051.76
Construction Of 50,000m3 Water Pan At Sara Gulu	Ibnubashir Construction Comp	CGG/WS/T/016/2018-19	28,067,114.00	-	28,067,114.00
Proposed Construction Of 50,000m3 Water Pan At Korissa	Northern Pillar	CGG/WS/T/017/2018-19	27,312,675.60	-	27,312,675.60
Proposed Construction Of 50,000m3 Water Pan At Bisqore	Rasmicon Construction Excavation Co Ltd	CGG/WS/T/018/2018-19	25,819 285.80	-	25,819 285.80
Desilting Of Kumahumato Water Pan	1husni Investment Ltd	CGG/WS/T/019/2018-19	6,661,778.00	-	6,661,778.00
Desilting Of Water Pan At Mufti	Laku Lamay Investment Ltd	CGG/WS/T/020/2018-19	6,997,975.00	-	6,997,975.00
Desilting Of Water Pan At Welmare	Adams Const	CGG/WS/T/021/2018-19	6,146,574.00	-	6,146,574.00
Desilting Of Water Pan At Koran Hindi	Farayub Investment Ltd	CGG/WS/T/023/2018-19	6,660,071.25	-	6,660,071.25
Renovation And Improvement Of Liboi Health Centre	Ahzaab Investment	CGG/HEALTH/T/014/2018-2019	3,905,256.00	-	3,905,256.00
Upgrading And Renovation Of Banane Health Centre	Bisham Construction Co Ltd	CGG/HEALTH/T/016/2018-2019	4,444,250.00	-	4,444,250.00
Proposed Beautification Of Garissa Township	Oncord Enterprises	CGG/EENR/T/002/2018-2019	9,882,852.00	-	9,882,852.00
Proposed Construction Of Tree Nursery Sheds In Garissa Township Sub-County	Fugee Investment Ltd	CGG/EENR/T/001/2018-2019	6,421,400.00	-	6,421,400.00
Beautification Of Garissa Roundabout	Sultano Merchants Ltd	CGG/EENR/T/004/2018/2019	2,998,980.00	-	2,998,980.00
Renovation And Refurbishment Of Fafi Sub	Asma Investment	CGG/ATC/T/007/17-18	2,848,264.00	2,278,611.20	569,652.80
Refurbishment Of C.O's Office	Doha Traders	CGG/T/WS/001/17-18	1,948,000.00	-	1,948,000.00
Renovation Of Economic Planning Offices	Faco Holding Ltd	CGG/T/002/17-18	9,979,654.00	-	9,979,654.00
Drilling Of Shallow Well Borehole At Kuno Balambala Sub County	Ali Gabal Limited	CGG/WS/T/0042018-2019	6,500,000.00	-	6,500,000.00
Augmentation And Rehabilitation Of Shimbirey (Chines) Borehole Balambala Sub County	Garad Investment Limited	CGG/WS/T/034/2018-2019	5,400,000.00	-	5,400,000.00

Rehabilitation Of Guyo Water Supply Fafi Sub County	Ore Investment And Supplies Limited	CGG/WS/Q/027/2018-2019	2,000,000.00	-	2,000,000.00
Rehabilitation Of Warable Water Supply Fafi Sub County	Bulle contractors and investment limited	CGG/WS/Q/042/18-2019	11,150,000.00	-	11,150,000.00
Desilting Of Gerile Water Pan Ijara Sub County	Aram Investment Limited	CGG/WS/T/025/2018-2019	6,700,000.00	-	6,700,000.00
Protection And Infiltration Well In Balambala Centre	Mother And Son Construction And Investment Limited	CGG/WS/Q/025/2018-2019	1,200,000.00	-	1,200,000.00
Protection And Infiltration Well In Kasha Balambala Sub County	Liyaan Construction And Supplies Ltd	CGG/WS/Q/023/2018-2019	1,300,000.00	-	1,300,000.00
Sedimentation Of Masalani Water Supply Balambala Sub County	Hijaz Construction Co Ltd	CGG/WS/T/035/2018-2019	6,627,794.00	-	6,627,794.00
Construction Pump House And Rehabilitation Of Cattle Trough At Lago Balambala Sub County	Kahin Construction Co.Lmtd	CGG/WS/T/029/2018-2019	1,950,000.00	-	1,950,000.00
Equipping Of Hawajot Water Supply Fafi Sub County	Afanan General Supplies	CGG/T/WS/006/2018-2019	2,740,150.00	-	2,740,150.00
Augmentation Of Dadere Borehole Fafi Sub County	Hormud Construction Co. Ltd	CGG/WS/T/041/2018-2019	4,200,845.00	-	4,200,845.00
Desilting Of Laago Water Pan Balambala Sub County	Garar Investment Limited	CGG/WS/T/56/2018-19	6,890,000.00	-	6,890,000.00
Equipping Of Alikina Borehole 1dadaab Sub County	Madogashe construction company	CGG/WS/T/036/2018-2019	5,710,954.00	-	5,710,954.00
Equipping Of Alikune Borehole 2 Dadaab Sub County	Madogashe construction company	CGG/037/T/2018-2019	5,710,952.00	-	5,710,952.00
Installation Of Alikune Borehole Dadaab Sub County	Nogob enterprise ltd	CGG/WS/038/T/2018-2019	4,078,099.00	-	4,078,099.00
Augmentation Of Masalani Water Supply-	Barda Enterprises	CGG/T/WS/001/17-18	23,963,280.00	11,981,640.00	11,981,640.00
Drilling & Equipping Of Dogob Borehole	Omash Investment	CGG/WS/T/017/17-18	18,102,700.00	5,430,810.00	12,671,890.00
Rehabilitation Of Deg Elema Borehole	Omash Investment	CGG/WS/Q/044/18-19	3,702,300.00	-	3,702,300.00
Rehabilitation Of Barkin Borehole	Marhaba Holdings	CGG/WS/Q/045/18-19	3,143,800.00	-	3,143,800.00
Rehabilitation Of Hamey Borehole	Marhaba Holdings	CGG/WS/Q/043/18-19	2,423,600.00	-	2,423,600.00

Fencing Of Wakab Harey Water Pan	Omash Naji Investment Ltd	CGG/WS/T/026//18-19	6,556,320.00	-	6,556,320.00
Rehabilitation Of Shabah Water Supply	Soulmate Construction & General Supplies Ltd	CGG/WS/T/013/18-19	9,413,140.00	-	9,413,140.00
Rehabilitation Of Leku Water Supply	Sogan Construction	CGG/WS/Q/048/18-19	3,800,000.00	-	3,800,000.00
Rehabilitation Of Hulugho Borehole 1	Shabeley Investment	CGG/WS/Q/58/18-19	2,500,000.00	-	2,500,000.00
Rehabilitation Of Masalani Water Supply	Egal Construction Company Ltd	CGG/WS/T/055/18-19	6,900,000.16	-	6,900,000.16
Equipping Of Masalani Water Supply Ijara Sub County	Rhistone Solution	CGG/WS/T/055/2018-2019	5,651,210.00	-	5,651,210.00
Desilting and fencing of gababa water pan	Qalbifuran Investment ltd	CGG/WS/T/057/2018-2019	15,650,700.00	-	15,650,700.00
Desilting of ashadin water pan	lego construction company ltd	CGG/WS/T/042/2018-2019	14,835,500.00	-	14,835,500.00
Equipping Of Borehole	Fanisi Solutionlimited	CGG/WS/T/056/2018-2019	5,500,210.00	-	5,500,210.00
Rehabilitation Of Bananey Water Supply	Albakal Construction Co. Ltd	CGG/WS/Q/019/2018-2019	1,840,200.00	-	1,840,200.00
Renovation Works-Atc	Ore Investment And Supplies Ltd	CGG/AFC/T/009/2017-2018	7,686,703.00	6,452,543.92	1,234,159.08
Proposed Renovation Of Public Works Offices At Garissa Township	Muncim Co.Ltd	CGG/PW/T/001/2018-19	2,998,870.00	-	2,998,870.00
Proposed Renovation Of /Refurbishment Of Chief Officers Office At County Affairs	Rocho Construction Company	CGG/CA/T/005/202017-2018	4,157,392.00	-	4,157,392.00
Renovation And Refurbishment Of Garissa dicece Office	Green Earth Construction	CGG/ECD/002/2018-19	1,950,000.00	-	1,950,000.00
Renovation And Refurbishment Of Office Cec Education.	Gulhan Green Groceries	CGG/ECD/001/2018-19	1,850,000.00	-	1,850,000.00
Proposed Renovation Of Youth And Sports Office- Township	Liyaan Construction &General Supplies Ltd	CGG/Y&S/Q/2018-2019	2,410,248.00	-	2,410,248.00
construction Of Car Parking And Bush Clearing	Meysoon Enterprise & Suppliers Co. Ltd	CGG/LSPP/T/004/2018-2019	2,999,800.00	-	2,999,800.00
Office Refurbishment	Hareri Construction & Supply Co. Ltd	CGG/LSPP/T/001/2018-2019	3,899,920.00	-	3,899,920.00
Construction Of Pit Latrine	Auto Cording Company Ltd	CGG/LSPP/T/008/18-19	3,800,000.00	-	3,800,000.00

Sub-Total			**492,365,403.81**	**26,143,605.12**	**466,221,798.69**
CONSTRUCTION OF ROADS					
Periodic Maintenance Of Qolothe Farm Access Road	Bura Contractors Limited	CGG/ATC/T/004/17-18	5,205,384.00	2,028,304.80	3,177,079.20
Routine Maintenance Of Balambala Danyere road	Lilaf Contractors	CGG/T/03/2017/18 RMLF	26,075,553.00	20,591,740.00	5,483,813.00
Routine Maintenance Of Bura-Ali Emij garasweino Road	Akad Construction Company Ltd	CGG/T/10/2017/18 RMLF	29,644,989.70	21,536,729.35	8,108,260.35
Routine Maintenance Of Yumbis-Kambioos -Hagardera Road	Lego Construction company	CGG/T/12/2017/18	15,534,057.00	-	15,534,057.00
Bush clearing along masalani-Hajji muhumed-Ijara road	qalbifuran investment ltd	CGG/T/15/2017/18	8,675,850.00	-	8,675,850.00
Proposed Routine Maintenance Of Modogashe-Shanta Abak Road	Bishin Const Comp	CGG/RMLF/T/001/2018-2019	5,607,904.00	-	5,607,904.00
Proposed Routine Maintenance Of Benane -Kambi Samaki Road	Al Bakal Const Comp	CGG/RMLF/T/002/2018-2019	6,489,620.00	-	6,489,620.00
Proposed Routine Maintenance Of Modogashe -Rigdam- Baraki Road	Dry Port Logistics Ltd	CGG/RMLF/T/003/2018-2019	5,730,690.00	-	5,730,690.00
Proposed Routine Maintenance Of Shanta Abak Junction-Afweine Road	Alfemo Investment	CGG/RMLF/T/004/2018-2019	3,600,000.00	-	3,600,000.00
Proposed Routine Maintenance Jarjara-Danyere Road	Soulmate	CGG/RMLF/T/007/2018-2019	19,510,272.00	-	19,510,272.00
Proposed Routine Maintenance Of Balambala Township Access Roads	Noxusha Enterprises Ltd	CGG/RMLF/T/008/2018-2019	6,468,856.00	-	6,468,856.00
Proposed Routine Maintenance Of Nunow Junction A10-Dertu Road.	Kahin Construct Comp	CGG/RMLF/T/009/2018-2019	4,153,600.00	-	4,153,600.00
Proposed Routine Maintenance Of Galmagala -Bulagolol Road	Highbrow Ltd	CGG/RMLF/T/012/2018-2019	7,199,424.00	-	7,199,424.00
Proposed Routine Maintenance Garasweino Junction-Ali Emij Road	Northern Pillar	CGG/RMLF/T/014/2018-2019	18,057,836.00	-	18,057,836.00
Proposed Routine Maintenance Of Hulugho Township Access Roads	Ahlan	CGG/RMLF/T/015/2018-2019	6,556,308.00	-	6,556,308.00
Proposed Routine Maintenance Of Sangailu Township Access Roads	A & J	CGG/RMLF/T/016/2018-2019	6,700,000.00	-	6,700,000.00
Proposed Routine Maintenance Of Sangailu-Maderto-Denu Road	Omash Naji Invest	CGG/RMLF/T/017/2018-2019	2,835,422.00	-	2,835,422.00

Proposed Routine Maintenance Of Gababa-Masalani Road	Wamo Construction Comp	CGG/RMLF/T/019/2018-2019	4,838,120.00	-	4,838,120.00
Proposed Routine Maintenance Of Kotiley-Abalatiro Road	Hirad	CGG/RMLF/T/020/2018-2019	11,568,540.80	-	11,568,540.80
Proposed routine maintenance of Hagarjarer-dujis road	Taifbile	CGG/T/010/2017-2018	13,438,125.00	-	13,438,125.00
Proposed Routine Maintenance Of Garissa Township Access Roads	Qalbifuran Invest Ltd -	CGG/RMLF/T/021/2018-2019	5,956,160.80	-	5,956,160.80
Proposed Routine Maintenance Of Iftin Access Roads	Jamuia	CGG/RMLF/T/022/2018-2019	2,600,000.00	-	2,600,000.00
Proposed Routine Maintenance Of Waberi Access Roads	Ibnu Bashir Construction	CGG/RMLF/T/023/2018-2019	2,500,000.00	-	2,500,000.00
Proposed Routine Maintenance Of Galbet Access Roads	Adams Construction	CGG/RMLF/T/024/2018-2019	2,600,000.00	-	2,600,000.00
Maintenance Of Farm Access Road Dolo Wein Farm	Garissa Brothers Engineering	CGG/ALFI/T/011/2018-2019	2,498,000.00	-	2,498,000.00
Maintenance Of Farm Access Road Bansu Farm	Midnimo Engeering	CGG/ALFI/T/009/2018-2019	2,498,000.00	-	2,498,000.00
Sub-Total			**226,542,712.30**	**44,156,774.15**	**182,385,938.15**
SUPPLY OF GOODS					
Supply And Delivery Of Survey Equipment	Rizaq General Construction & Supplies	CGG/WS/T/017/2017/18	9,989,970.00	8,097,303.00	1,892,667.00
Supply And Delivery Of Veterinary Vaccines	Madina Pharmacy	CGG/ALCD &F/T/007/17-18	14,527,200.00	9,577,200.00	4,950,000.00
Supply And Delivery Of Veterinary Drugs And Equipment	Citylink Pharmacy	CGG/ALCD &F/T/008/17-18	10,003,100.00	-	10,003,100.00
Supply And Delivery Of Veterinary Drugs	Super services & Investment Limited	CGG/ALCFC/T/017/18-19	7,946,230.00	-	7,946,230.00
Supply And Delivery Of Breeding Animals And Feeds	Farmers Agri System & Technology	CGG/ALCD &F/T/009/17-18	14,910,600.00	8,304,600.00	6,606,000.00
Supply Of Assorted Water Pumps	Abashemo Building & Civil Engineering	CGG/WS/T/027/2018-19	10,600,000.00	-	10,600,000.00
Supply Of Gensets	Nexis Supplies Ltd	CGG/WS/T/028/2018-19	11,997,454.00	-	11,997,454.00
Purchase Of 1n0.Als Ambulance	Camelden Suppliers	CGG/HEALTH/T/017/2018-2019	10,600,000.00	-	10,600,000.00

Supply And Delivery Of Unimix To All Ecd Centres	Mejjar Const & Supplies Ltd	CGG/ECD/T/001/2018-2019	19,800,000.00	-	19,800,000.00
Supply And Delivery Of Enriched Ujimixed For Ecd Pupils	Salahudin Investment Co.Ltd	CGG/ECD/T/016/2017/18	15,925,000.00	-	15,925,000.00
Supply and delivery of Non-food items	Afnan General supplies	CGG/SP/T/04/2018-19	25,735,750.00	-	25,735,750.00
Supply And Delivery Of Borehole Equipment For Hagarbull Water Supply	Afanan Genaral Supplies	CGG/Q/WS/002/2018-2019	1,995,000.00	-	1,995,000.00
Supply Of Borehole Equipment	Eghal Construction And Investment	CGG/WS/T/044/2018-2019	6,951,000.00	-	6,951,000.00
Supply Of Pipes And Pumps For Lago And Fafi Centre	Gubis Construction And Supplies Limited	CGG/WS/Q/015/2018-2019	1,408,200.00	-	1,408,200.00
Supply Of Borehole Equipment	Eghal Construction And Investment Limited	CGG/WS/T/033/2018-2019	5,930,000.00	-	5,930,000.00
Supply of portable Tanks and other portable accessories in all sub counties	qalbifuran Investment ltd	CGG/WS/T/057/2018-19	6,720,100.00	-	6,720,100.00
Supply Of Borehole Equipment	Kaabhan Investment Limited	CGG/WS/T/048/2018-2019	5,890,200.00	-	5,890,200.00
Supply Of Pipes, Control Panels, Pumps And Its Accessories And Tanks In Fafahjin,Bananey Kokar, Masalani Water Supply	Ali Gabal Limited	CGG/WS/T/034/2018-2019	4,879,000.00	-	4,879,000.00
Supply And Delivery Of Borehole	Afanan General Supplies	CGG/WS/T/031/2018-2019	5,855,000.00	-	5,855,000.00
Supply And Delivery Pump Masalani	Northern Liberty Builders	CGG/WS/Q/004/2018-2019	768,280.00	-	768,280.00
Supply Of Office Stationery	Abraham Merchandise	CGG/WS/Q/016/2018-2019	1,494,500.00	-	1,494,500.00
Supply Of Borehole Equipment	Aram Investment Limited	CGG/WS/T/045/2018-2019	5,880,000.00	-	5,880,000.00
Supply And Delivery Borehole Equipment	Kabhan Investment	CGG/WS/T/046/2019	5,860,000.00	-	5,860,000.00
Supply And Delivery Of Gensets	Nexis Supplies Ltd	CGG/WS/T/028/18-19	11,997,454.00	-	11,997,454.00
Supply And Delivery Of Assorted Water Pumps	Abshemo Building	CGG/WS/T/027/18-19	10,600,000.00	-	10,600,000.00

Supply & Delivery Of Borehole Accessories	Davis & Shirtlif	CGG/WS/Q/58/14-15	277,340.00	-	277,340.00
Fuel	Heller Petroleum		9,612,500.00	-	9,612,500.00
Fuel	Wamo Kenya Agencies		4,488,095.00	-	4,488,095.00
Fuel	Ijara Filling Station		402,500.00	-	402,500.00
Fuel	Humamo Kenya Agencies		2,860,000.00	-	2,860,000.00
Fuel	Asma Investment Ltd		1,689,850.00		1,689,850.00
Fuel	Premier Filling Station		500,000.00		500,000.00
Supply And Delivery Of Borehole Equipment-Bananey Kokar Daab Sub County	Doha Traders	CGG/WS/003/Q/2018-2019	950,000.00	-	950,000.00
Supply And Delivery Of Pump For Saka Centre	Doha Traders Limited	CGG/WS/Q/015/2018-2019	550,000.00	-	550,000.00
Supply Of Control Panels	Northern Professional Limited	CGG/WS/Q/007/2018-2019	650,000.00	-	650,000.00
Supply Of Computers And Laptops	Nasiye construction	CGG/WS/Q/051/2018-2019	1,980,000.00	-	1,980,000.00
Supply Of Borehole Equipment For Lagdera And Dadaab Sub Counties	Northern Liberty Builders	CGG/Q/WS/012/2018-2019	1,740,000.00	-	1,740,000.00
Supply And Delivery Of Fittings	Alnasar Autospare	CGG/WS/Q/035/2018-2019	1,935,000.00	-	1,935,000.00
Services Of Computers	Sytek Computers	CGG/WS/Q/013	600,000.00	-	600,000.00
Supply Of Farm Pump Sets	Aspire One	CGG/ALFI/T/005/2018-2019	4,800,000.00	-	4,800,000.00
Supply Of Spare Parts -Pump Sets	Jayz	CGG/ALFI/T/006/2018-2019	2,486,000.00	-	2,486,000.00
Supply Of Assorted Machineries For Tractors	Sham Supplies	CGG/ALFI/T/015/2018-2019	5,946,000.00	-	5,946,000.00
Supply Of Machinery Equipment	Wel Athey Company	CGG/ALFI/T/017/2018-2019	5,850,000.00	-	5,850,000.00
Supply Of Tractor Equipment	Hifow Ventures Ltd	CGG/AFC/Q/018/2017-2018	1,482,200.00	-	1,482,200.00

Supply Of Sanitary Materials	Myspa Enterprises Limited	CGG/AFC/Q/012/2017-2018	665,690.00	-	665,690.00
Repair Of Office Furniture & Equipment	Bilsan Investment Co Ltd		500,000.00	-	500,000.00
Supply And Delivery Of Office Computer	Next Generation Technology	CGG/AFC/Q/001/2017-2018	531,800.00	-	531,800.00
Repair Of Kcd 792g	Warsan Toyota Garissa	CGG/Q/AFC/016/2017-2018	227,084.00	-	227,084.00
Maintenance And Repair Services	Hareri Construction And Supply Ltd	CGG/AFC/Q/009/2017-2018	792,420.00	-	792,420.00
Supply Of Assorted Machineries For Tractor	Sham Supplies	CGG/ALFI/T/014/2018-2019	3,980,000.00	-	3,980,000.00
Supply Of Farm Inputs/Seeds	Bura Contractors	CGG/ALFI/T/016/2018-2019	4,937,400.00	-	4,937,400.00
Supply Of Certified Seeds	Aspire One	CGG/ALFI/T/012/2018-2019	4,879,960.00	-	4,879,960.00
Proposed Supply Of Publishing And Printing Services For Housing And Public Works Department	Luude Investment Co. Ltd.	CGG/PW/Q/007/2018-19	1,458,000.00	-	1,458,000.00
Supply Of Office Stationeries For Housing And Public Works Department	Halgan Bookshop & Electricals	CGG/PW/Q/001/2017-18	932,524.00	-	932,524.00
Supply Of Office Equipment	Momark Limited		973,000.00	-	973,000.00
Office Stationery	Ilwad Company Ltd		985,000.00	-	985,000.00
Office Stationery	Solvay Enterprise		499,000.00	-	499,000.00
Supply Of Desktop & Photocopies	Syncom Cleaning & Commercial Ltd		2,000,000.00	-	2,000,000.00
Supply Of Office Stationeries	Allan Magan Construction		998,702.00	-	998,702.00
Maintenance Of Motor Vehicle	Mogobee Investment & Contractors		1,071,940.00	-	1,071,940.00
Supply Of Stationeries	Bukhari Book Centre		247,250.00	-	247,250.00
Supply Of Stationeries	Maima Investment		750,000.00	-	750,000.00

Repair Services For Motor vehicle	Rasimali Garage		331,760.00	-	331,760.00
Repair Of M/Vehicle	New Ismaj Garage		768,000.00	-	768,000.00
Supply Of Sanitary Materials	Mohazar Investment Co Ltd		423,500.00	-	423,500.00
Supply Of Office Stationeries	Abraham Merchandise		1,494,500.00	-	1,494,500.00
Supply Of Stationery	Garissa Mart		493,020.00	-	493,020.00
Repair Of Motor Vehicle	Auto Cording Company Ltd		880,000.00	-	880,000.00
Mombasa Supply And Delivery Of Desktop And Wall Calendar	Jats Investment Limited	CGG/CA/T/002/2018-2019	3,319,966.80	-	3,319,966.80
Supply And Delivery Branded Diary	Labis And Degan Limited	CGG/CA/T/005/20182019	5,600,000.00	-	5,600,000.00
Supply Of Computers And Office Stationeries	Lego Construction Company Limited	CGG/CA/Q/001/2018-2019	1,384,345.00	-	1,384,345.00
Supply Of Unified Communication Infrastructure At The Office The Governor	Future Tech Business Solution Limited	CGG//T/43/14-15	24,900,000.00	11,900,000.00	13,000,000.00
Supply & Delivery Of Office Furniture's And Equipment's	F&A Trading Company Limited	CGG/CA/T/009/2017-2018	7,154,100.00	-	7,154,100.00
Supply Of Office Stationery	Ikhlas Bookshop		499,000.00	-	499,000.00
Supply Of Office Stationery Special Prog	Hirola Booksellers		394,052.00	-	394,052.00
Supply Of Office Furniture Special Prog	Geele Man Power Services Ltd		1,200,000.00	-	1,200,000.00
Supply Of Office Equipment	Ashal Investment Ltd		1,000,000.00	-	1,000,000.00
Supply Of Office Equipment Special Prog	Layan General Trading Services		999,895.00	-	999,895.00
Supply of Water tanks Special pro	Liyaan Construction and General supplies ltd		5,619,920.00	-	5,619,920.00
Supply Of Uniforms	Global Landmark Construction		995,455.00	-	995,455.00

Supply Of Building Materials	Wamo Construction		5,277,500.00	-	5,277,500.00
Supply Of Office Stationeries	Sparks General Supplies		227,100.00	-	227,100.00
Mainainance Of Motor Vehicles	Auto Cording Company		897,000.00	-	897,000.00
Library Supplies For Grade 1,2,&3	Sham Suppliers And Contractors Co. Ltd	CGG/ECD/ICTL/Q/008/2018-19	1,190,508.00	-	1,190,508.00
Supply Of Computers (Desktops)	Parthvinco Kenya Ltd.	CGG/ECD/ICTL/Q/001/2018-19	2,000,000.00	-	2,000,000.00
Supply Of General Office Furniture And Equipment	Daawo General Trading & Construction Co. Ltd	CGG/CA/ICT/003/2017-18	1,300,000.00	-	1,300,000.00
Supply Of Office Stationeries	Laman Construction And Transporters Co. Ltd.	CGG/Q/ELS/001/2018-19	498,800.00	-	498,800.00
Supply Of Software, Networking Kit And Computer Accessories	North Prime Enterprises Ltd.	CGG/CA/ICT/Q/006/2017-18	500,000.00	-	500,000.00
Supply Of Computer And It Accessories	Barda Enterprises Ltd	CGG/ECD/ICTL/Q/004/2018-19	1,456,960.00	-	1,456,960.00
Supply Of Office Furniture	Khamim Construction Co. Ltd	CGG/Q/ENV/04/2017-2018	1,599,988.00	-	1,599,988.00
Supply Of Office Equipment,	Northprime Enterprises	CGG/Q/ENV/03/2017-2018	600,000.00	-	600,000.00
Supply &Delivery Of Office Stationary	Al-Ibrahim Contractors	CGG/Y&S/002/2018-2019	799,400.00	-	799,400.00
Publishing And Printing Of Sport Uniforms	Solvay Enterprise	CGG/Y&S/006/2017-2018	360,500.00	-	360,500.00
General Office Supply	Bukhari Book Centre Ltd	CGG/GCSS/Q/005/2018-2019	799,120.00	-	799,120.00
Supply Of Wheelchairs	Bilatho Supplies Ltd	CGG/GCSS/T/03/2018-2019	2,366,400.00	-	2,366,400.00
Supply Of Office Furniture	Fatam Investment Ltd	CGG/GCSS/Q/001/2018-2019	999,985.00	-	999,985.00
Supply Of Sewing Machines	Fatco Construction & Transporters Ltd	CGG/GCSS/002//2018-2019	2,000,000.00	-	2,000,000.00
Supply and Delivery of assortment of non-food items	Liyaan Construction and General supplies ltd	CGG/GCSS/Q/008//2018-2019	27,392,500.00	-	27,392,500.00

Supply Of Other Assistive Devices	Shina Nur Company Ltd	CGG/GCSS/Q/007/2018-2019	1,499,900.00	-	1,499,900.00
Supply of Office equipment Finance	Afnan General supplies	CGG/FN/004/2018-19	5,450,000.00	-	5,450,000.00
Supply of Aluminium Sulphate	Kabhan Investment	CGG/WS/T/31/2018-19	6,995,000.00	-	6,995,000.00
Supply Of Items For Donation	Tukamaamal Earthworks	CGG/GCSS/Q/006/2018-2019	1,600,000.00	-	1,600,000.00
Supply Of Office Stationeries	Hirola Booksellers And Stationers Ltd	CGG/ECD/Q/004/18-19	850,000.00	-	850,000.00
Supply Of Teaching And Learning Materials For Ecd	Hirola Booksellers And Stationers Ltd	CGG/ECD/T/002/18-19	4,976,600.00	-	4,976,600.00
Supply Of Sanitary Pads	Barda Enterprises Ltd	CGG/ECD/Q/003/18-19	360,000.00	-	360,000.00
Supply Of Teaching And Learning Materials For Gvtc	Tana Frontiers Co Ltd	CGG/ECD/T/007/18-19	4,941,600.00	-	4,941,600.00
Supply Of Sanitary Cleaning Materials	Auto Cording Co.Tld	CGG/UD/Q/009/18-109	1,296,000.00	-	1,296,000.00
Supply Of Stationeries Urban Planning	Halgan Bookshop & Electrical		1,506,376.00	-	1,506,376.00
Supply Of Office Stationery Finance Dept	Garissa Book Centre		2,565,500.00	-	2,565,500.00
Supply Of Promotional Materials	Siham Junior Supplies		2,705,000.00	-	2,705,000.00
Supply of Office equipment	Wema Construction		480,000.00	-	480,000.00
Supply of Office stationary	Wema Construction		399,000.00	-	399,000.00
Supply of Aluminium Sulpahte	Tessaredge Company	CGG/WS/T/003/2018-19	5,995,000.00	3,000,000.00	2,995,000.00
Sub-Total			**452,836,543.80**	**40,879,103.00**	**411,957,440.80**
SUPPLY OF SERVICES					
Consultancy Services For Surveying And Mapping	Frontier Surveyors	CGG/WS/T/018/2017/18	24,945,800.00	7,483,740.00	17,462,060.00
Consultancy Services For Undertaking Soil Survey And Water Source Mapping	Xpertlink Limited	CGG/WS/T/019/2017/18	29,965,816.00	8,989,744.80	20,976,071.20

Comprehensive Feasibility Study On Fruit Processing Factory	Elysian Consulting Ltd	CGG/ATC/T/015/17-18	9,915,494.00	-	9,915,494.00
Provision Of Environmental Impact Assessment For The Proposed Garissa Slaughter House	Devilink Resources Consultance	CGG/ALCD &F/T/006/17-18	2,494,000.00	-	2,494,000.00
Servicing Of Motor Vehicles	Jamal Autospare	CGG/WS/T57/2018-2019	3,100,000.00	-	3,100,000.00
Servicing Of Motor Vehicle	Aoutocording	CGG/WS/T/040/2018-2019	5,430,000.00	-	5,430,000.00
Training And Meeting For Board And Staff For Lunch And Breakfast	Lantern Resort	CGG/WS/Q/024/2018-2019	620,000.00	-	620,000.00
Cleaning Of Warable Borehole	Omasha Investment	CGG/WS/Q/037/2018-2019	1,485,000.00	-	1,485,000.00
Provision Of Car Hire Services	Abdikafar Mohamed Farah	CGG/EP/Q/02/17-18	3,150,000.00	-	3,150,000.00
Rental For Irrigation Offices	Abdulrazaq Haji Adan		1,260,000.00	-	1,260,000.00
Provision Of Car Hire Services	Omaag Enterprises	CGG/WS/Q/015/17-18	9,000,000.00	1,350,000.00	7,650,000.00
Provision Of Car Hire Services	Kune Muhumed S.	CGG/AFC/Q/001/2018-2019	4,950,000.00	1,850,000.00	3,100,000.00
Provision Of Car Hire Services	Mohamed Abdullahi Hassan	CGG/AFC/Q/002/2018-2019	4,950,000.00	45,000.00	4,905,000.00
Provision Of Security Services	Ash Security Services	CGG/AFC/Q/15/2017-2018	696,000.00	382,800.00	313,200.00
Provision Of Rental Services	Fatuma Mohamud M.		1,620,000.00	810,000.00	810,000.00
Electricity	Kenya Power And Lighting		2,300,191.00	-	2,300,191.00
Provision Of Rental Services	Abdullahi Sheikh Dahir		2,789,722.00	-	2,789,722.00
Water Bill	Gawasco		605,779.00	-	605,779.00
Advertisement	Nation Media Group		961,640.00	-	961,640.00
Provision Of Car Hire Services	One Group Management Ltd		5,850,000.00	1,800,000.00	4,050,000.00
Provision Of Repairing Of Vehicles	Auto Cording Company Limited	CGG/CA/C.S/Q/002/2018-2019	1,980,000.00	-	1,980,000.00

Provision Of Full Conference Package For Task Force For County Assets And Liability During Report Writing	Lantern Resort Limited	CGG//CA/Q/C.S/O13/17-18	108,350.00	-	108,350.00
Provision Of Advertisements And Media Publicity	Asmali Media	CGG/CA/Q/005/2018-2019	2,000,000.00	-	2,000,000.00
Garissa Iftar Programme	Lantern Resort Limited	CGG/CA/C.S/Q/014/17-18	483,600.00	-	483,600.00
Conference Halls And Meals For Meeting On Terrorism And Community Policing	Lantern Resort Limited	CGG/CA/C.S/Q/017/17-18	68,000.00	-	68,000.00
Provision Of Car Hire Services	Mujmal Investment	CGG/CA/T/004/2018-2019	4,500,000.00	-	4,500,000.00
Provision Of Travel Services	Ninety Nine Flying School		520,000.00	-	520,000.00
Provision Of Travel Services	Zara Travel Agencies		13,000,000.00	-	13,000,000.00
Provision Of Rental Services	Woodlands Office Park		6,053,257.00	-	6,053,257.00
Provision Of Full Conference Package	Lantern Resort		1,233,920.00	-	1,233,920.00
Provision Of Full Conference Package	Lantern Resort		1,026,600.00	-	1,026,600.00
Provision Of Full Conference Package	Lantern Resort		399,000.00	-	399,000.00
Provision Of Security Services	Ash Security Services		417,680.00	-	417,680.00
Water Trucking Services	Mubashir Construction		2,000,000.00	-	2,000,000.00
Water Trucking Services	Wamo Construction		1,000,000.00	-	1,000,000.00
Water Trucking Services	Layan General		2,450,000.00	-	2,450,000.00
Water Trucking Services	Nasib Company		550,000.00	-	550,000.00
Water Trucking Services	Garissa Feedlot Ltd		2,000,000.00	-	2,000,000.00
Water Trucking Services	Green Construction		2,000,000.00	-	2,000,000.00

Water Trucking Services	Rolls Rockin		2,000,000.00	-	2,000,000.00
Water Trucking Services	Lego construction company		8,250,000.00	-	8,250,000.00
Water Trucking Services	Garar Investment ltd		6,250,000.00	-	6,250,000.00
Water Trucking Services	Liyaan construction company		7,500,000.00	-	7,500,000.00
Water Trucking Services	Bishaam Construction		1,000,000.00	-	1,000,000.00
Water Trucking Services	Taskim Ltd		1,500,000.00	-	1,500,000.00
Water Trucking Services	Madogashe Construction		1,000,000.00	-	1,000,000.00
Water Trucking Services	Bishar Building		1,000,000.00	-	1,000,000.00
Water Trucking Services	Khulole Construction		2,000,000.00	-	2,000,000.00
Water Trucking Services	Highbrow Ltd		1,400,000.00	-	1,400,000.00
Water Trucking Services	Ajwad Investment		1,000,000.00	-	1,000,000.00
Water Trucking Services	Nogob Enterprise		2,000,000.00	-	2,000,000.00
Water Trucking Services	Qone Construction		1,250,000.00	-	1,250,000.00
Water Trucking Services	Othowa Construction		2,000,000.00	-	2,000,000.00
Water Trucking Services	Sahane Enterprise		2,550,000.00	-	2,550,000.00
Water Trucking Services	Mejjar Construction & Supply		2,000,000.00	-	2,000,000.00
Water Trucking Services	Osman Yussuf Maalim		1,361,729.00	-	1,361,729.00
Revenue Offices Rent Services	Abdi Kolosho Abdullahi		480,000.00	-	480,000.00
Revenue Offices Rent Services	Asha Hujale		90,000.00	-	90,000.00

Revenue Offices Rent Services	Abdirizak Abdi Bille		90,000.00	-	90,000.00
Revenue Offices Rent Services	Mohamed Ismail Jama		560,000.00	-	560,000.00
Revenue Offices Rent Services	Mohamed Ali Hassan		210,000.00	-	210,000.00
Revenue Offices Rent Services	Mohamed Abdi Ali		480,000.00	-	480,000.00
Revenue Offices Rent Services	Abdi Sambur Abdullahi		360,000.00	-	360,000.00
Revenue Offices Rent Services	Hassan Osman Shurie		120,000.00	-	120,000.00
Internet Service	Telkom Kenya		445,556.00	-	445,556.00
Training Fees	Kenya School Of Govt		78,880.00	-	78,880.00
Provision Of Official Emails	Tessaredge Company	CGG/ECD/ICTL/Q/002/2018 - 19	1,500,000.00	-	1,500,000.00
Provision Of Internet Connection	Telkom Kenya Ltd.		445,556.00	-	445,556.00
Website Annual Hosting Www.Garissa.Go.Ke	Kenyaweb.Com Limited		51,900.00	-	51,900.00
Provision Of Consultancy Services On Climate Change And The Development Of Garissa County Climate Change Action Plan,	Global Consulting Partners Ltd	CGG/EENR/T/001/2018/2019	5,858,000.00	1,757,400.00	4,100,600.00
Provision Of Office Rent,	Mohamed Abdi Affey	CGG/EENR/Q/001/2017-18	1,740,000.00	1,392,000.00	348,000.00
Repair And Maintenance Of Motor Vehicle,	Auto Cording Co. Ltd	CGG/EENR/Q/3/2018-19	230,200.00	-	230,200.00
Repair And Maintenance Of Motor Vehicle	Auto Cording Co. Ltd	CGG/Q/ENV/009/2017-2018	259,975.00	-	259,975.00
Consultancy Services For Youth Services Centre	Aiman Consultant Ltd	CGG/Y&S/T/003/2018-2019	4,000,000.00	-	4,000,000.00
Management of Suq Mugdi Market	Gamadid Trading Company		49,798,200.00	16,000,000.00	33,798,200.00
Provision Of Office Rent	Ally Abdi Tiffow		594,000.00	-	594,000.00

Motor Vehicles Maintenance	Auto Cording Ltd	CGG/GCSS/Q/003/2018-2019	800,000.00	-	800,000.00
Catering _	Latern Resort		320,000.00	-	320,000.00
Catering Services-Ijara Sub County Visit	Al Ain Guest Huse		995,000.00	-	995,000.00
Office Rent	Kassim Mahamud		1,669,008.00	-	1,669,008.00
Catering Services-Ijara Sub County Visit	Twinstar Palace		2,093,000.00	-	2,093,000.00
Catering Services-Ijara Sub County Visit	Twinstar Palace		120,000.00	-	120,000.00
Office Rent	Fatuma Abdi Farah		1,440,000.00	-	1,440,000.00
Repair Of Motor Services	Auto Cording Company		833,000.00	-	833,000.00
Township Sub County Office Rent	Mohamed Bashir Maalim		2,000,000.00	-	2,000,000.00
Ijara Sub County Office Rent	Eshia Salat		540,000.00	-	540,000.00
Training Fees Economic Planning Dept	Kenya School Of Govt		702,120.00	-	702,120.00
Car Hire Services education	Hussein Abdi Muhumed	CGG/ECD/ICTL/T/001/18-19	5,400,000.00	-	5,400,000.00
Hire Of Transport	Ms Super Service And Investment Ltd	CGG/ECD/T/009/2018-2019	4,500,000.00	-	4,500,000.00
Repair And Maintenance Of Office Vehicles	Auto Cording Company	CGG/ECD/Q/007/18-19	897,000.00	-	897,000.00
Office Rent	Idriss Maalim Issack		2,550,000.00	1,800,000.00	750,000.00
Car Repair And Services	Mogobee Investment Ltd	CGG/LSPP/Q/004/18-19	1,071,940.00	-	1,071,940.00
Publishing And Printing Services (Office Equipment)	Momark Ltd	CGG/LSPP/Q/001/18-19	973,000.00	-	973,000.00
Repair Services	Augab Services Ltd		1,567,758.00	-	1,567,758.00
Catering	Hidig Hotels		640,000.00	-	640,000.00

Internet Services Urban Planning	Telkom Enterprises		55,552.55	-	55,552.55
Catering Services	Nasiye Construction		373,450.00	-	373,450.00
Repair Service Motor Vehicle	Auto Cording Company Limited		1,900,660.00	-	1,900,660.00
Rental Fees For Box	Postal Corporation		20,158.00	-	20,158.00
Supply Of Workshop Equipment Urban Planning	Auto Cording Company Limited		1,296,000.00	-	1,296,000.00
Repair Service Motor Vehicle Urban Planning	Auto Cording Company Limited		1,296,000.00	-	1,296,000.00
Supply Of Workshop Tools	Gulhan Green Groceries		1,075,000.00	-	1,075,000.00
Purchase Of Uniforms	Purchase Of Uniforms		1,485,000.00	-	1,485,000.00
Supply Of Office Furniture	Super Service		965,000.00	-	965,000.00
Training Fees Finance Dept	Institute Of Internal Auditors		249,100.00	-	249,100.00
Training Fees Finance Dept	I.C.P.A.K		39,950.00	-	39,950.00
Advertisement	Standard Group Limited		340,112.00	-	340,112.00
Advertisement	Standard Group Limited		642,176.00	-	642,176.00
Advertisement	Nation Media Group		1,000,000.00	-	1,000,000.00
Internet Services	Telkom Kenya		223,445.00	-	223,445.00
Repair & Service Of Motor Vehicle	Motor Spa Investment Ltd		2,127,126.00		2,127,126.00
Repair & Service Of Motor Vehicle	Motor Spa Investment Ltd		824,992.00		824,992.00
Provision Of Cctv Installation	Iftin Building & Civil Engineering Ltd		1,977,500.00		1,977,500.00
Catering Services	Palm Oasis Hotel		1,625,000.00		1,625,000.00

Catering Services	Palm Oasis Hotel		746,000.00		746,000.00
Provision Of car Hire	Raxeye Logistics	CGG/2/011/2014-15	3,300,000.00		3,300,000.00
Sub-Total			**320,007,892.55**	**43,660,684.80**	**276,347,207.75**
GRAND TOTAL			**2,232,574,427.08**	**532,256,162.27**	**1,700,318,264.81**

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017/2018	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
Buildings and structures	8,013,928,976	1,104,876,678			9,118,805,654
Transport equipment	498,237,697	44,000,000			542,237,697
Office equipment, furniture and fittings	319,401,558	47,380,115			366,781,673
ICT Equipment	49,655,088				49,655,088
Machinery and Equipment	199,046,380				199,046,380
Biological assets		7,875,052			7,875,052
Infrastructure assets- Roads, Rails	-	175,848,463			175,848,463
Total	**9,080,269,699**	**1,379,980,307**	**-**	**-**	**10,460,250,007**

ANNEX 4– INTER-ENTITY TRANSFERS

Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount Confirmed as received	difference	explana tion
					KShs	KShs		
County Assembly Of Garissa.	188,625,000	188,625,000	188,625,000	188,625,000	754,500,000	754,500,000	-	
Total	**188,625,000**	**188,625,000**	**188,625,000**	**188,625,000**	**754,500,000**	**754,500,000**	-	-

ANNEX 5– BANK RECONCILIATION/FO 30 REPORT

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

GARISSA COUNTY

From Date: 01-JUN-19 To: 30-JUN-19 GARISSA COUNTY REVENUE FUND ACCOUNT

Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000171499

Balance as per bank certificate	467,342,682.60
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	350,000,000
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	596,352,000
Bank Balance as per Cash Book	713,694,682.60

Reconciled by: Mahat Bisher **Signature:** ..... **Date:** 30/06/2019

Reviewed by : Ibrahim Farzi **Signature:** ..... **Date:** 30/06/2019

Approved by: Mohamed Ahmed **Signature:** ..... **Date:** 30/06/2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

GARISSA COUNTY

From Date: 01-JUN-19 To: 30-JUN-19 GARISSA COUNTY RECURRENT ACCOUNT
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000170972

Balance as per bank certificate	354,879,658.85
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	354,882,507.15
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	2,900
Bank Balance as per Cash Book	50.90

Reconciled by: Mahat Bishar **Signature:** ..... **Date:** 30/06/2019

Reviewed by : Ibrahim Farah **Signature:** ..... **Date:** 30/06/2019

Approved by: Mohamed Ahmed **Signature:** ..... **Date:** 30/06/2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

GARISSA COUNTY

From Date: 01-JUN-19 To: 30-JUN-19 GARISSA COUNTY DEVELOPMENT ACCOUNT
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000170905

Balance as per bank certificate	10,148,110.30
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	359,944,188.65
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	350,000,000
Bank Balance as per Cash Book	203,921.65

Reconciled by: Mahat Bishar **Signature:** ..... **Date:** 30/06/2019

Reviewed by : Ibrahim Farah **Signature:** ..... **Date:** 30/06/2019

Approved by: Mohamed Ahmed **Signature:** ..... **Date:** 30/06/2019

REPUBLIC OF KENYA

F.O. 30

BANK RECONCILIATION

GARISSA COUNTY

From Date: 01-JUN-19 To: 30-JUN-19 GARISSA COUNTY DEPOSIT ACCOUNT
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000225677

Balance as per bank certificate	3,192,915.55
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	2,826,697
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	366,218.55

Reconciled by: Mahat Bishar **Signature:** ..... **Date:** 30/06/2019

Reviewed by : Ibrahim Farah **Signature:** ..... **Date:** 30/06/2019

Approved by: Mohamed Ahmed **Signature:** ..... **Date:** 30/06/2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

GARISSA COUNTY

From Date: 01-JUN-19 To: 30-JUN-19 GARISSA COUNTY KENYA DEV SUPPORT PRO ACCOUNT
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000399732

Balance as per bank certificate	24,003,752
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	23,993,744
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	2,370,689.65
Bank Balance as per Cash Book	2,380,697.65

Reconciled by: Maghat Bister **Signature:** ..... **Date:** 30/06/2019

Reviewed by : Ibrahim Farah **Signature:** ..... **Date:** 30/06/2019

Approved by: Mohamed Ahmed **Signature:** ..... **Date:** 30/06/2019

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

GARISSA COUNTY

From Date: 01-JUN-19 To: 30-JUN-19 GARISSA COUNTY SPECIAL PURPOSE ACCOUNT
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000268228

Balance as per bank certificate	15,862,298
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	15,862,298
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	9,610,306.40
Bank Balance as per Cash Book	9,610,306.40

Reconciled by: Mahat Bashar **Signature:** ..... **Date:** 30/06/2019

Reviewed by : Ibrahim Farah **Signature:** ..... **Date:** 30/06/2019

Approved by: Mohamed Ahmed **Signature:** ..... **Date:** 30/06/2019

REPUBLIC OF KENYA

F.O. 30

BANK RECONCILIATION

GARISSA COUNTY

From Date: 01-JUN-19 To: 30-JUN-19 GARISSA COUNTY AGRI SECTOR DEV PRO ACCOUNT

Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000365738

Balance as per bank certificate	9,010,009
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	9,010,009
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: Mahat Bishar **Signature:** ..... **Date:** 30/06/2019

Reviewed by : Ibrahim Farah **Signature:** ..... **Date:** 30/06/2019

Approved by: Mohamed Ahmed **Signature:** ..... **Date:** 30/06/2019

REPUBLIC OF KENYA

F.O. 30

BANK RECONCILIATION

GARISSA COUNTY

From Date: 01-JUN-19 To: 30-JUN-19 GARISSA COUNTY KENYA URBAN SUPPORT PROG ACCOUNT

Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000385618

Balance as per bank certificate	128,271,868
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	233,506,000
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	105,234,132
Bank Balance as per Cash Book	0

Reconciled by: Mahat Bisher **Signature:** ..... **Date:** 30/06/2019

Reviewed by : Ibrahim Farah **Signature:** ..... **Date:** 30/06/2019

Approved by: Mohamed Ahmed **Signature:** ..... **Date:** 30/06/2019