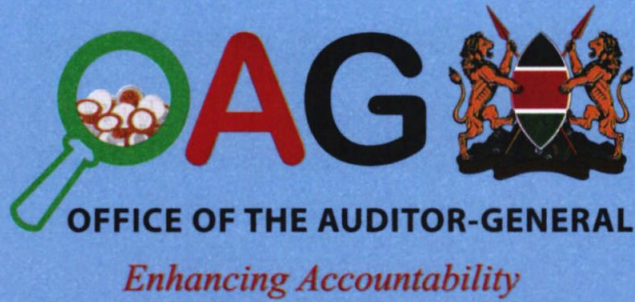


REPUBLIC OF KENYA



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**SAMBURU COUNTY PERSONS LIVING WITH  
DISABILITY FUND**

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



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OFFICE OF THE AUDITOR - GENERAL  
ISIOLO REGION OFFICE

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**COUNTY GOVERNMENT OF SAMBURU**

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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# **SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

## **Annual Report and Financial Statements for the year ended June 30, 2024**

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**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**1. Acronyms and Glossary of Terms**

a) Acronyms

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

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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# **SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

## **Annual Report and Financial Statements for the year ended June 30, 2024**

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### **2. Key Entity Information and Management**

#### **a) Background information**

Samburu County Persons Living with Disability Fund was established by County Assembly of Samburu and derives its authority and accountability from Samburu County Persons Living with Disability Act on 28<sup>th</sup> June 2017. The Fund is wholly owned by the County Government of Samburu and is domiciled in Kenya.

The fund's objective is to

- The establishment of a County Board for persons living with disability.
- The establishment of a fund for persons living with disability.
- Setting out of the rights and privileges of persons with disability.
- Generally, protect persons with disabilities from any form of discrimination and promote their welfare.

The Fund's principal activity is

- Provide assistive devices to persons living with disability.
- Perform any other function of the board in providing for the rights of persons living with disability.
- Meeting any expenditure related to administration of the fund.

#### **b) Principal Activities**

The principal activity/mission/ mandate of the Fund is to Provide for the rights and privileges of persons with Disability and to Ensure equalization of opportunities for persons with disability and connected purpose.

*c) (Under this section you may include the fund's vision, mission and core objectives)*

#### **d) Board of Trustees/Fund Administration Committee**

<b>Ref</b>	<b>Name</b>	<b>Position</b>
1.	Francis Eris Ekinyi	Chairperson
2.	Grace Lempei	Vice Chairperson
3.	Lasi Letiwa	Treasurer
4.	Nasieku Letipila	Fund Administrator
5.	Joseph Lesingiran	Member
6.	Robert Lesampe	Member

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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7.	Jackson Lekarsia	Member
8.	Josephine Lengopito	Member
9.	Sr. Panjikaran Poulouse	Member

**e) Key Management Team**

Ref	Name	Position
1	Francis Eris Ekinyi	Chairperson
2	Lasi Letiwa	Treasurer
3	Nasieku Letipila	Fund Administrator

**Key Entity and Management (Continued)**

**f) Fiduciary Oversight Arrangements**

*Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):*

SN	Position	Name
1	Directorate Internal Audit	Jacob Leadise
2	Samburu County People Living with Disability Fund Administration Committee	
3	Samburu County Assembly	

**g) Registered Offices**

P.O. Box 3-20600  
 Samburu County Headquarters  
 Maralal, KENYA

**h) Fund Contacts**

Telephone: (254) 729382987

E-mail: [info@samburu.go.ke](mailto:info@samburu.go.ke)

Website: [www.samburu.go.ke](http://www.samburu.go.ke)

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**i) Fund Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
P.O Box 20600 Maralal Branch

**Key Entity and Management (Continued)**

**j) Independent Auditors**

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

**k) Principal Legal Adviser**



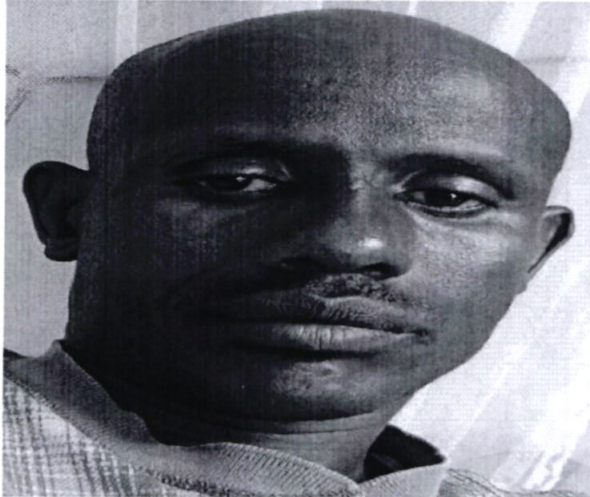
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**l) County Attorney**






PEINAN LORONYOKIE  
P.O. Box 3-20600  
Samburu County Headquarters  
Maralal, KENYA  
Telephone: (254) 727414032

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**3. Board of Trustees/ Fund Administration Committee**

4. Name	Details of qualifications and experience
	<p>Name; Joseph Lesingiran            Date of Birth: 06/08/1974            Education: Form Four            Board MEMBER            Occupation; Receptionist at Samburu County Government</p>
	<p>Name: Grace Seneiya Lempei            DOB: 26/03/1971            Occupation: Special Needs education            Board Vice chairperson</p>
	<p>Name;Robert Lesampe            Date of Birth:10/05/1978            Education: Form FOUR            Occupation: Business Man at Archers Post</p>

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

	<p>Name; Nasieku Letipila  Date of Birth;14/10/1981  Education; Under Graduate  Occupation; Director Gender, Culture and Social Services  Board Secretary</p>
	<p>Name; Lasi P Letiwa  Date of Birth:17/05/1976  Education: Diploma in Community Development  Occupation: Block Administrator at Samburu County Government  Board Treasurer</p>
	<p>Name; Jackson Lekarsia  Date of Birth:02/04/1961  Education; Under Graduate  Occupation; Disability Service Officer at the National Council of Persons with Disability  Board Member</p>
	<p>Name; Francis Eris Ekinyi  Date of Birth;10/10/1978  Education; Diploma in ECDE  Occupation; ECDE Teacher  Board CHAIRMAN</p>
	<p>Name; Josephine Lengopito  Date of Birth;25/5/1987  Education; Under Graduate and Diploma holder  Occupation; Administrator World Vision Department of Gender and Child Protection  Board Member</p>

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**




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Name: Panjikan Poulose  
Date of birth:30/04/1972  
Occupation: Catholic Nun  
Office: Huruma children Home,  
Wamba

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**4. Management Team**

Name	Details of qualifications and experience
	<p>Name; Nasieku Letipila  Date of Birth;14/10/1981  Education; Under Graduate  Occupation; Director Gender, Culture and Social Services  Board Secretary</p>
	<p>Name; Lasi P Letiwa  Date of Birth:17/05/1976  Education: Diploma in Community Development  Occupation: Block Administrator at Samburu County Government  Board Treasurer</p>
	<p>Name; Francis Eris Ekinyi  Date of Birth;10/10/1978  Education; Diploma in ECDE  Occupation; ECDE Teacher  Board CHAIRMAN</p>

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**5. Board/Fund Chairperson's Report**

On behalf of the board of directors the annual report and financial statements of Samburu County Board of Persons with Disabilities for the year 2023/2024.

During the year under review the funds were first channelled to the board account on 22<sup>nd</sup> November 2023 an Amount of Kshs. **2,500,000**. On behalf of the board I would like to thank the department of Gender, Culture and Social Services mostly the CEC, Chief Officer in supporting the formation of the board and its secretariat.

The board was new in office after it was appointed to the office on 27<sup>th</sup> October 2019. The new board took office and held their first meeting after the first funds were transferred to the boards account.

During their first meeting the board came up with a finalized program plan on the utilization of funds for the year 2023/2024.

The board was also oriented on the roles and management of the funds, the program plan and the activities as per the program plan of financial year 2023/2024.

The board approved the program for the year 2023/2024 and took special interest in reviewing PWDs Act 2017 to align it with the Kenyan Constitution and the changing needs of PWDs to the county assembly of Samburu legal office in drafting. It is our hope that the Samburu County Persons with disability Act 2017) is in full force in enabling persons with disabilities need addressed,

I look forward to your continued support in the year 2024/2025.

Name: Francis Ekingi, Signature:  Date: 3/12/2024

Chairperson of the Board/Fund

## **SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

### **Annual Report and Financial Statements for the year ended June 30, 2024**

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#### **6. Report of The Fund Administrator**

In the Financial Year 2023/2024 the Samburu County Board of Persons with Disabilities received Kshs. 2,500,000 from County Treasury.

The Funds have been applied in various programs as per the Board Approved Workplan Namely:

1. Provision of assistive devices and services to persons with disabilities
2. Education support
3. Support for children with disabilities facilities
4. Referral and Corrective Surgeries
5. Training of parents of children with disability
6. International disability day

#### **Provision of Assistive Devices and Services**

During the period the board utilized Ksh 399,000/- to provide assistive devices to PWDs in the county.

#### **Education Support**

The fund supported needy children with disability and children of needy persons with disability with 577,000/- to cater for school requirements as they joined high school in 2024

#### **Support to children with disability homes**

In the year the board utilized 100,000/- to support children with disability homes

#### **Referral and Corrective Surgeries**

In the year the board utilized 399,600/- to support persons with disability undergo corrective surgeries.

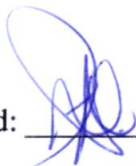
#### **Training of parents of children with disability**

The board utilized 173,000/- to train parents of children with disability on various topics to management and embrace disability.

#### **International disability day**

The board put in use 628,900/- to create awareness on disability during disability day.

Signed: \_\_\_\_\_



**Nasieku Letipila**  
**Fund Administrator**

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**7. Statement of Performance Against the County Fund's Predetermined Objectives**

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

The key development objectives of the Fund are:

- The establishment of a County Board for persons living with disability.
- The establishment of a fund for persons living with disability.
- Setting out of the rights and privileges of persons with disability.
- Protect persons with disabilities from any form of discrimination and promote their welfare.

# **SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

## **Annual Report and Financial Statements for the year ended June 30, 2024**

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### **8. Corporate Governance Statement**

Corporate governance entails the process and structures used to direct and manage the business affairs of the organization, the respective roles of the board of management and the frame work for the internal control.

The board is guided by its core values of inclusivity; social justice, human dignity, equality and equity.

Integrity; transparency and accountability and good governance culture which underpin the board decision-making process.

The board has at all times endeavoured in delivery of its mandate to comply with the relevant legal principles and the highest ethical standards.

#### **Principles and Guidelines Governing Board**

The board embraces corporate governance guidelines and principals governing the board and staff includes.

1. State corporation Act
2. Public officer's ethics act; that applies to public officers
3. Chapter six of the constitution of Kenya

The board members are required to make a written disclosure of any transaction which will constitute a conflict of interest and to abstain from voting when such matters are being considered during the board meetings.

The board operates under the rules that governs the conduct of individual board members spelt out in the board of director code of enable them operate effectively and in the best interest if the organization

The code of conduct required a member to act honestly and in good faith, exercise duty with care and diligence avoid and disclose conflict of interest: maintain confidentiality of information about the organization show commitment and attend to organization business and respect fellow board members.

#### **Constitution of the Board Members**

The current board members consist of 12 members including the Director social services, member of National persons with disability council, member from special education, member from find the cure, a representative from NGOs, and other members elected by persons living with disability.

The board members are consisted according to section 2 of the persons with disability act 2017 (Samburu County Government on the appointment of members of the board.

# **SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

## **Annual Report and Financial Statements for the year ended June 30, 2024**

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### **Roles of the Board**

The board of management provide leadership and strategic direction to the organization. The main responsibility of the board is:

1. Development of strategic plan for the board
2. Ensuring preparation of the annual and financial statements.
3. Approval and review of annual budgets
4. Setting and periodically reviewing key performance indicators and management performance.
5. Risk management by ensuring that the organization has adequate system of internal controls together with appropriate monitoring compliance activities to ensure continuity

### **Chairman of the Board of Management**

The principal role of the chairman is to provide leadership to the board. He chairs board meetings, ensures order and proper conduct of meetings.

Ensure that fair decisions are made and facilitate active management of the board.

The chairman also ensures that the board is provided with timely and sufficient information to enable it to discharge its duties.

### **The Director**

The director is the chief executive officer and is responsible for the day to day management of the board.

### **Board work plan and meetings**

In order to guide the board, scheduled of meetings are prepared annually in advance the board meets at least once a quarter or more depending on the requirement of the business. During the year under the review the operation for the first quarter and was disbanded by the outbreak of the pandemic.

### **BOARD MEETINGS**

Samburu County People Living with Disability Fund Board only held one Meeting on 14<sup>th</sup> November 2023 to Approve the Budget for FY 2023-2024 and Approve Funds for PLWDS Activities for the Year, due to lack of adequate Funds and the 3% Administration Cost set out in Samburu County PWDs Act 2017, the board was unable to hold any other Board meeting for the Year ended 30<sup>th</sup> June 2024.

### **Corporate social responsibility statement**

## **SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

### **Annual Report and Financial Statements for the year ended June 30, 2024**

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Social and environmental responsibilities are critical areas of concern for the Samburu Board for person with disabilities. By the nature of its mandate the board focuses on the well-being of the PWDs of the society through its various programs. The board support the very vulnerable PWDs members of communities living in both rural and urban areas so that they can live a life of dignity. The resources provided by Samburu Count Government are aimed at ensuring that the much marginalized communities are not only empowered but are also included in the national development programs.

This is important considering the people with disabilities are the most marginalized in communities because of the many barriers that hinder their effective participation in the development process.

It is in this regard that the board aims at making a difference in the lives of PWDs. To this end the board takes overall responsibility for continued development and implementation of appropriate intervention addressing the various needs of the least privileged.

During the year under review, the board continued to dedicate its resources toward supporting several initiatives in the key areas of medication and education.

#### **Succession plan**

The purpose of this fund is to establish a fund for the county PWDs on their rights and privileges are generally observed.

The succession plan of the board of trustee is founded under the standing cores that protect PWDs from any form of discrimination and promote their welfare in Samburu County.

#### **Existence of Aboard Charter**

The board was fully established in 2019 September and has since worked guided by the act of PWDs Samburu County Act 2017. Currently they don't have a charter but act according to then Samburu County PWDs Act 2017.

#### **Process of Appointment**

The board is a cooperate body appointed to represent all kind of disabilities county wide.

The board is fully established under the appointment tall to be made by the county executive committee member as shown by the Samburu County PWDs Act 2017.

The composition of the board includes:

1. Five persons nominated by representing persons with various disabilities within the county.
2. Three members appointed from a parcel of names submitted to the CEC by organization for PWDs.

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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3. The director of social services who shall be the secretary to the board.
4. A representative of NGO in the county.

The county executive member shall appoint one member appointed as the chairperson and the vice chair. The chair person and vice chair shall be of the opposite gender.

Board shall appoint one of its members as the treasurer during their first meeting. In nominating or appointing person as the chairperson and members of the board the CEC member shall ensure that the process is carried out in an open a transparent manner and that:

1. The membership of the board shall equitably represent the type of disabilities occurring in the county.
2. Not more than two thirds of the members are of the same gender.
3. The composition of the board shall reflect the regional and ethnic diversity of their public of Kenya.

**Removal of Trustee**

The chairperson, vice chairperson and members of the board of trustee shall hold office for a period not exceeding three years and shall be eligible for re-appointment for al further term not exceeding two years.

**Roles and Functions of the Board**

- a) Issue adjustment order under provision of Act 2017
- b) Formulate development measures and policies designed.
  1. Achieve equal opportunities for PWDs by ensuring to the maximum extent possible that they obtain education and employment and participate fully in sporting and recreational and cultural activities and are afforded full access to community and social services.
  2. Cooperate with the national government during the national census to ensure that accurate figures of PWDs are obtained in the county for purpose of planning.
  3. Advice CEC member on the provision of any National legislation or agreement of PWDs and its benefit to the county
  4. Recommend measures to prevent discrimination against PWDs.
  5. Put into operation schemes and project for self-employment or sheltered employment for the generation of income by PWDs.
  6. Encourage and secure the rehabilitation of PWDs within their own communities and social environment.

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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7. Encourage and secure the establishment of vocational rehabilitation centre and other institution and other services for the welfare rehabilitation and employment of PWDs.
8. Coordinate services provided in the county for the welfare and rehabilitation of PWDs to implement programs for vocational guidance and counselling.

**C. To Register Persons with Disabilities**

1. Institution, associations and organization including those controlled by the county government and local authorities that provide services for rehabilitation of PWDs.
2. Places at which services for rehabilitation of PWDs are provided
3. Places of which services for rehabilitation of PWDs are provided
4. Persons living with disability whose condition requires constant medical attention for the purposes of availing subsidized medical services.

**D.** To provide to the maximum intent possible.

1. Assistive devices, appliances and other equipment to PWDs.
2. Access to available information and technical assistance to all institutions association and organization concerned with welfare and rehabilitation of PWDs including those managed and controlled by the count government.

**E.** To consult with the county government in the formulation of suitable curricula for vocational rehabilitation centres and other training facilities for PWDs

**F.** Make provision for assistance to students living with disabilities in form of scholarships, loan program fee subsidies and other similar form of assistance in both public and private institution.

**G.** To assess report to the CEC member n the welfare and rehabilitation of PWDs and to advise on the relative priorities to be given to the implementation of those measures.

**H.** To consult on the county government to the provision of suitable and affordable housing for PWDs

**I.** To prepare budgetary annual estimates for the presentation to the chief officer department of social services.

**J.** Generally, to carry out measures for public information on the right of PWDs and the provision of PWDs Act 2017.

**K.** To perform such other function in relation to the welfare and rehabilitation of PWDs as the board may deem necessary.

The board has powers to all things that promote the welfare and rehabilitation of PWDs

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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1. To conduct inquiries into any matter relating to the welfare and rehabilitation of PWDs.
2. Constitute committees consisting of its members and where necessary to involve experts to service on such committee with the approval of CEC
3. To vest in or delegate to any committee constituted such function of the board with the approval of CEC.
4. With the approval of CEC member engage or make arrangements other persons to carry research on or supply information on any matter relating to the welfare and rehabilitation of PWDs.

**BOARD MEETINGS**

Samburu County People Living with Disability Fund Board only held one Meeting on 14<sup>th</sup> November 2023 to Approve the Budget for FY 2023-2024 and Approve Funds for PLWDS Activities for the Year, due to lack of adequate Funds and the 3% Administration Cost set out in Samburu County PWDs Act 2017, the board was unable to hold any other Board meeting for the Year ended 30<sup>th</sup> June 2024.

## **SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

### **Annual Report and Financial Statements for the year ended June 30, 2024**

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#### **9. Management Discussion and Analysis**

##### ***a). Operational and Financial performance of the Fund***

*During the Year under review Samburu County Persons Living with Disability Fund received Kshs. 2,500,000 from Samburu County Government on 22<sup>nd</sup> November 2023 out of which an amount of Kshs 2,277,500 was PLWDs Disbursements, Ksh 192,950 Administration Expenses, Cash and Cash equivalents for the Year ended 30<sup>th</sup> June 2023 was Kshs 54,185.50.*

##### ***b). Key projects or investments decision implemented or ongoing***

In the financial year 2023/2024 the Samburu County Board of persons with Disabilities received Ksh. 2,500,000/- from the county treasury. The funds have been applied in various programs namely:

- Provision of assistive devices and services to persons with disabilities
- Education support
- Food Stuff Provision
- Referral and Corrective Surgeries
- Sporting activities
- Medical appliances and orthopaedic shoes
- Amputees and Artificial limbs
- Assessments
- Training of parents of children with disability
- International disability day

##### ***c. Major risks facing the Fund***

*Delay in the Disbursement of Funds to the Fund has negatively impacted on the Funds performance in regards to planning of activities set out in Budget.*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**10. Environmental and Sustainability Reporting**

**1. Sustainability strategy and profile -**

The top management especially the accounting officer should make reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

**2. Environmental performance**

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

**3. Employee welfare**

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.)

**4. Market place practices-**

The organisation should outline its efforts to:

a) Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

d) Product stewardship- outline efforts to safeguard consumer rights and interests

**5. Corporate Social Responsibility / Community Engagements**

*The organisation gives details of CSR activities carried out in the year and the impact to the society. Give evidence of community engagement including charitable giving (cash and material), Corporate Social Investment and other forms of community engagement*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**11. Report of The Fund Committee**

The Board submit their report together with the audited financial statements for the year ended June 30, 2024 which show the state of the Fund affairs.

**Principal activities**

The Fund Committee submits their report together with the Annual Report and Financial Statements for the year ended June 30, 2024 which show the state of the fund affairs.

**Principal activities**

1. Assistive devices and services for individual person with disabilities.
2. Education assistance for individual persons with disabilities who are needy and incapable of financing themselves educationally.
3. Economic empowerment and revolving fund for groups for persons with disabilities.

Infrastructure and equipment for social care/education institution

**Results**

The financial and operation performance of the Fund for the year ended June 30, 2024 are set out on pages 1 to 7

**Committee**

The Fund Committee members who served during the year are shown on page **Error! Bookmark not defined..** There were no changes in the committee during the financial year 2023/2024.

**Auditors**

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015. OR [XYZ Certified Public Accountants were nominated by the Auditor General to carry out the audit of the *entity* for the year/period ended June 30, 20xx in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf].

By Order of the Board

.....*Francis Kingi*.....

**Chair of the Board/Fund Administration Committee**

**Date:** *3/12/2024*.....

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**12. Statement of Management’s Responsibilities**

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by Samburu County Persons Living with Disability Act 2017 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

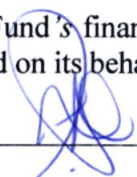
The Administrator of the Samburu County Persons Living with Disability Fund is responsible for the preparation and presentation of the Fund’s financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (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 Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator Samburu County Persons Living with Disability Fund accepts responsibility for the Fund’s financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Samburu County Persons Living with Disability Act 2017. The Administrator of the Fund is of the opinion that the Fund’s financial statements give a true and fair view of the state of Fund’s transactions during the financial year ended June 30, 2024, and of the Fund’s financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund’s financial statements as well as the adequacy of the systems of internal financial control. In preparing the financial statements, the Administrator of the Samburu County Persons Living with Disability Fund has assessed the Fund’s ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. OR

Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The Fund’s financial statements were approved by the Board on 25/06/ 2024 and signed on its behalf by:

  
\_\_\_\_\_

**Administrator of the Samburu County Persons Living with Disability Fund**

# REPUBLIC OF KENYA

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*Enhancing Accountability*

## **REPORT OF THE AUDITOR-GENERAL ON SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of the Samburu County Persons Living with Disability Fund set out on pages 1 to 41, which comprise the statement of financial Position as at 30 June, 2024 and the statement of financial performance, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other

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*Report of the Auditor-General on Samburu County Persons Living with Disability Fund for the year ended 30 June, 2024*

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 possible effects of the matter 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 Samburu County Persons Living with Disability Fund as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unsupported Students Living with Disability Facilitation Cost**

The statement of financial performance and Note 7 to the financial statement reflects an amount of Kshs.2,477,984 incurred on use of goods and services. Included in the amount is a payment of Kshs.400,000 paid to Students Living With Disability being extra facilitation requirement of school. However, no documentary evidence was provided to indicate the criteria used and process of identification of students living with disability who qualified for the facilitation.

In addition, admission letters for the students living with disability verification cards from National Council for Persons with Disability Council and approved application forms were not provided for audit verification. Further, the payment voucher was not authorized by the accounting officer and the amount was withdrawn in cash and purportedly distributed to the beneficiaries.

In the circumstances, the accuracy and completeness of Kshs.2,477,984 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budget Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budgeted and actual amounts on comparable basis of Kshs.5,000,000 and Kshs.2,500,000 respectively, resulting to an underfunding of Kshs.2,500,000 or 50% of the budget.

In the circumstances, the underfunding may have impacted negatively on the implementation of the Fund's programs and service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Information**

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

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing 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**

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

In preparing the financial statements, the Management is responsible for assessing the Fund'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 Fund 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

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

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

to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

27 December, 2024

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**14. Statement of Financial Performance for the Year Ended 30<sup>th</sup> June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Revenue From Non-Exchange Transactions</b>			
Public Contributions and Donations	1		
Transfers From the County Government	2	2,500,000	5,000,000
Fines, Penalties and Other Levies	3		
<b>Revenue From Exchange Transactions</b>			
Interest Income	4		
Other Income	5	5,000	
<b>Total Revenue</b>		<b>2,505,000</b>	<b>5,000,000</b>
<b>Expenses</b>			
Employee Costs	6		
Use of goods and services	7	2,477,984.50	4,976,253
Depreciation and Amortization Expense	8		
Finance Costs	9		
<b>Total Expenses</b>		<b>2,477,984.50</b>	<b>4,976,253</b>
<b>Other Gains/Losses</b>			
Gain/Loss on Disposal of Assets	10		
Gain /Loss on fair value of investments	11		
<b>Surplus/(Deficit) for the Period</b>		<b>27,015.50</b>	<b>23,747</b>

*(The notes set out on pages 21 to 41 form an integral part of these Financial Statements)*

.....  
**Name:** *Nancy Letpuk*  
**Administrator of the Fund**

.....  
**Name:** *ROBERT MWANGI*  
**Fund Accountant**  
*M/No. 29587*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**


**15. Statement of Financial Position As at 30 June 2024**

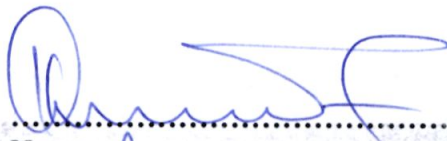
Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	12	54,185.50	27,170
Current Portion of Long- Term Receivables From Exchange Transactions	13		
Prepayments	14		
Inventories	15		
Investments in financial assets	16		
<b>Total current assets</b>		<b>54,185.50</b>	<b>27,170</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	17		
Intangible Assets	18		
Long Term Receivables from Exchange Transactions	13		
Investment Property	19		
<b>Total non- current assets</b>			
<b>Total Assets (A)</b>		<b>54,185.50</b>	<b>27,170</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables from Exchange Transactions	20		
Current Provisions	21		
Current Portion of Borrowings	22		
Employee Benefit Obligations	23		
Social benefit liabilities	24		
<b>Total current liabilities</b>			
<b>Non-Current Liabilities</b>			
Non-Current Provisions	21		
Long Term Portion of Borrowings	22		
Non-Current Employee Benefit Obligation	23		
Social benefit liabilities	24		

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Total Liabilities (B)</b>			
<b>Net Assets (A-B)</b>		<b>677,702.50</b>	<b>54,098,866</b>
<b>Represented By:</b>			
Revolving Fund			
Reserves			
Accumulated Surplus		54,185.50	27,170
<b>Net Assets</b>		<b>54,185.50</b>	<b>27,170</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 3/12/ 2024 and signed by:

  
 Name: Nareky Letpik  
 Administrator of the Fund

  
 Name: ROBERT MWANGI  
 Fund Accountant  
 M/No. 29587

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**16. Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June 2024**

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
<b>Balance As At 1 July 2022</b>	-	-	3,423	<b>3,423</b>
Surplus/(Deficit) For the Period		-	23,747	<b>23,747</b>
Funds Received During the Year	-	-	-	-
Transfers	-		-	-
Revaluation Gain	-	-	-	-
<b>Balance As At 30 June 2023</b>	-	-	<b>27,170</b>	<b>27,170</b>
<b>Balance As At 1 July 2023</b>	-	-	<b>27,170</b>	<b>27,170</b>
Surplus/(Deficit) For the Period		-	27,015.50	<b>27,015.50</b>
Funds Received During the Year	-	-	-	-
Transfers	-		-	-
Revaluation Gain	-	-	-	-
<b>Balance As At 30 June 2024</b>	-	-	<b>54,185.50</b>	<b>54,185.50</b>

*(Provide details on the nature and purpose of reserves)*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**17. Statement of Cash Flows for The Year Ended 30 June 2024**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Public contributions and donations	1		
Transfers from the county government	2	2,500,000	5,000,000
Interest received	4		
Other Incomes	5	5,000	
Receipts from other operating activities		-	-
<b>Total receipts</b>		<b>2,505,000</b>	<b>5,000,000</b>
<b>Payments</b>			
Fund administration expenses	7	192,950	171,200
General expenses		-	-
Finance cost	7	7,534.50	5,103
Other payments	8	2,277,500	4,799,950
		-	-
<b>Net cash flows from operating activities</b>	25	<b>27,015.50</b>	<b>23,747</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment and Intangible assets			
Proceeds from sale of property, plant & equipment			
Proceeds from loan principal repayments			
Loan disbursements paid out			
<b>Net cash flows used in investing activities</b>			
<b>Cash flows from financing activities</b>			
Proceeds from revolving fund receipts			
Additional borrowings			
Repayment of borrowings			
<b>Net cash flows used in financing activities</b>			
<b>Net increase/(decrease) in cash &amp; cash Equivalents</b>		<b>27,015.50</b>	<b>23,747</b>
Cash and cash equivalents at 1 July		27,170	3,423
<b>Cash and cash equivalents at 30 June</b>		<b>54,185.50</b>	<b>27,170</b>

*(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**18. Statement Of Comparison Of Budget And Actual Amounts For The Period 2024**

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
<b>Revenue</b>						
Public Contributions and Donations	-	-	-	-	-	
Transfers From County Govt.	5,000,000		5,000,000	2,500,000	-	50%
Interest Income	-	-	-	-	-	0%
Other Income	-	-	-	5,000	-	0%
<b>Total Income</b>	<b>5,000,000</b>	<b>-</b>	<b>5,000,000</b>	<b>2,505,000</b>	<b>-</b>	<b>50%</b>
<b>Expenses</b>						
Fund Administration Expenses	150,000		150,000	192,950	42,950	129%
General Expenses	4,850,000		4,850,000	2,277,500	2,572,500	47%
Finance Cost	0	-	0	7,534.50	7,534.50	100%
<b>Total Expenditure</b>	<b>5,000,000</b>	<b>-</b>	<b>5,000,000</b>	<b>2,477,984.50</b>	<b>-</b>	
<b>Surplus For the Period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,015.50</b>	<b>-</b>	<b>-</b>
<b>Capital expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Budget notes**

1. Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (IPSAS 24.14)
2. Provide an explanation of changes between original and final budget indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29)

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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3. *Where the total of actual on comparable basis does not tie to the statement of financial performance totals due to differences in accounting basis (budget is cash basis, statement of financial performance is accrual) provide a reconciliation.*

# **SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

## **Annual Report and Financial Statements for the year ended June 30, 2024**

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### **19. Notes to the Financial Statements**

#### **Significant Accounting Policies**

##### **1. General Information**

Samburu County Persons Living with Disability Fund was established by County Assembly of Samburu and derives its authority and accountability from Samburu County Persons Living with Disability Act on 28<sup>th</sup> June 2017. The Fund is wholly owned by the County Government of Samburu and is domiciled in Kenya.

The fund's objective is to

- The establishment of a County Board for persons living with disability.
- The establishment of a fund for persons living with disability.
- Setting out of the rights and privileges of persons with disability.
- Generally, protect persons with disabilities from any form of discrimination and promote their welfare.

The Fund's principal activity is

- Provide assistive devices to persons living with disability.
- Perform any other function of the board in providing for the rights of persons living with disability.
- Meeting any expenditure related to administration of the fund.

#### **Principal Activities**

The principal activity/mission/ mandate of the Fund is to Provide for the rights and privileges of persons with Disability and to Ensure equalization of opportunities for persons with disability and connected purpose.

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

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**3. Adoption of new and revised standards**

*(i) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024*

There were no new and amended standards issued in the financial year.

*(ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 45- Property Plant and Equipment	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 46 Measurement	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> </ol>

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

	<p>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</p> <p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 49- Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

**(i) Early adoption of standards**

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity’s financial statements.)*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i. Revenue from non-exchange transactions**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

**ii. Revenue from exchange transactions**

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

The original budget for FY 2023-2024 was approved by the County Assembly on 30<sup>th</sup> June 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations of NIL on the FY 2023-2024 budget following the governing body's approval.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**Summary of Significant Accounting Policies (Continued)**

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under Page 33 of these financial statements.

**c) Property, plant and equipment**

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

**a) Intangible Assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

**b) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. *Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an xx-year period or investment property is measured at fair value with gains and losses recognised through surplus or deficit.(entity to amend appropriately)* Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**Summary of Significant Accounting Policies (Continued)**

**c) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**Summary of Significant Accounting Policies (Continued)**

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Trade and other receivables**

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

**Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**Summary of Significant Accounting Policies (Continued)**

**Financial liabilities**

**Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**d) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

**e) Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**f) Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**Summary of Significant Accounting Policies (Continued)**

**g) Contingent liabilities**

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**Contingent assets**

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

**h) Nature and purpose of reserves**

The Entity creates and maintains reserves in terms of specific requirements. *Entity to state the reserves maintained and appropriate policies adopted.*

**i) Changes in accounting policies and estimates**

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

**j) Employee benefits – Retirement benefit plans**

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**Summary of Significant Accounting Policies (Continued)**

**k) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

**l) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**m) Related parties**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

**n) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**o) Comparative figures**

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

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**Summary of Significant Accounting Policies (Continued)**

**5. Significant judgments and sources of estimation uncertainty**

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

State all judgements, estimates and assumptions made e.g.

**a) Estimates and assumptions –**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

**b) Useful lives and residual values**

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

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

**c) Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

*(Include provisions applicable for your organisation e.g provision for bad debts, provisions of obsolete stocks and how management estimates these provisions)*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**20. Notes To The Financial Statements Continued**

**1. Public contributions and donations**

Description	2023-2024	2022-2023
	Kshs	Kshs
Donation From Development Partners	-	-
Contributions From The Public	-	-
<b>Total</b>	-	-

*(Provide brief explanation for this revenue)*

**2. Transfers from County Government**

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers From County Govt. –Operations	2,500,000	5,000,000
Payments By County On Behalf Of The Entity	-	-
Unconditional Development grants	-	-
<b>Total</b>	<b>2,500,000</b>	<b>5,000,000</b>

**3. Fines, penalties and other levies**

Description	2023-2024	2022-2023
	Kshs	Kshs
Late Payment Penalties	-	-
Fines	-	-
<b>Total</b>	-	-

**4. Interest income**

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest Income from Groups Loans	-	-
Interest Income From Car Loans	-	-
Interest Income From Investments in financial assets	-	-
Interest Income On Bank Deposits	-	-
<b>Total Interest Income</b>	-	-

*(Provide brief explanation for this revenue)*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**Notes to the Financial Statements Continued**

**5. Other income**

Description	2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries	-	-
Income from Sale of Tender Documents	-	-
Bad debts recovered	-	-
Miscellaneous Income	5,000	-
<b>Total Other Income</b>	<b>5,000</b>	-

*(NB: All income should be classified as far as possible in the relevant classes and other income should be used to recognise income not elsewhere classified. Disclose write backs if any or recoveries from write offs).*

**6. Employee Costs**

Description	2023-2024	2022-2023
	Kshs	Kshs
Salaries And Wages	-	-
Staff Gratuity	-	-
Staff Training Expenses	-	-
Social Security Contribution	-	-
Other <i>(Specify)</i>	-	-
<b>Total</b>	-	-

**7. Use of Goods and Services**

Description	2023-2024	2022-2023
	Kshs	Kshs
General Office Expenses	-	-
Loan Processing Costs	-	-
Professional Services Costs	-	-
Administration Fees	192,950	171,200
PLWD Disbursements	2,277,500	4,799,950
nk Charges	7,534.50	5,103
Electricity And Water Expenses	-	-
Fuel And Oil Costs	-	-
Insurance Costs	-	-

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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Description	2023-2024	2022-2023
	Kshs.	Kshs.
Postage And Courier	-	-
Printing And Stationery	-	-
Rental Costs	-	-
Security Costs	-	-
Telephone And Communication Expenses	-	-
Motor Vehicle Repairs	-	-
Audit Fees	-	-
Advertising Costs	-	-
Provision For Doubtful Debts	-	-
Conservancy Disbursements	-	-
Tyres and Tubes	-	-
Other (Specify) Construction Projects	-	-
Other (Specify) Supply of Rangers Uniforms	-	-
Social benefit expenses*	-	-
<b>Total</b>	<b>2,477,984.50</b>	<b>4,976,253</b>

*Social benefit schemes include benefits such as cash transfers for unemployment or elderly in line with IPSAS 42*

**8. Depreciation and Amortization Expense**

Description	2023-2024	2022-2023
	Kshs.	Kshs.
Property Plant and Equipment	-	-
Intangible Assets	-	-
<b>Total</b>	-	-

**9. Finance costs**

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest On Bank Overdrafts	-	-
Interest On Loans From Banks	-	-
<b>Total</b>	-	-

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**10. Gain/(loss) on disposal of assets**

Description	2023-2024	2022-2023
	Kshs	Kshs
Property, Plant and Equipment	-	-
Intangible Assets	-	-
<b>Total</b>	-	-

**11. Gain/ (loss) on Fair Value Investments**

Description	2023-2024	2022-2023
	Kshs	Kshs
Investments at Fair Value- Equity investments	-	-
Fair value – Investment property	-	-
Fair value- other financial assets (specify)	-	-
<b>Total Gain</b>	-	-

**12. Cash and cash equivalents**

Description	2023-2024	2022-2023
	Kshs	Kshs
Xxx Car Loan Account	-	-
Xxx County Mortgage Account	-	-
Fixed Deposits Account	-	-
On – Call Deposits	-	-
Current Account	54,185.50	27,170
Others ( <i>Specify</i> )	-	-
<b>Total Cash And Cash Equivalents</b>	<b>54,185.50</b>	<b>27,170</b>

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**Notes to the Financial Statements Continued**

Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	2023-2024	2022-2023
		Kshs	Kshs
<b>a) Fixed Deposits Account</b>			
Kenya Commercial Bank		-	-
Equity Bank, Etc.		-	-
<b>Sub- Total</b>		-	-
<b>b) On - Call Deposits</b>			
Kenya Commercial Bank		-	-
Equity Bank - Etc.		-	-
<b>Sub- Total</b>		-	-
<b>c) Current Account</b>			
Kenya Commercial Bank	1257587196	<b>54,185.50</b>	<b>27,170</b>
Bank B		-	-
<b>Sub- Total</b>		<b>54,185.50</b>	<b>27,170</b>
<b>d) Others(Specify)</b>			
Cash In Transit		-	-
Cash In Hand		-	-
<b>Sub- Total</b>		-	-
<b>Grand Total</b>		<b>54,185.50</b>	<b>27,170</b>

**13. Receivables from exchange transactions**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Current Receivables</b>		
Interest Receivable		
Current Loan Repayments Due	-	-
Other Exchange Debtors	-	-
Less: Impairment Allowance	-	-
<b>Total Current Receivables</b>	-	-
<b>Non-Current Receivables</b>		
Long Term Loan Repayments Due		
<b>Total Non- Current Receivables</b>	-	-
<b>Total Receivables From Exchange Transactions</b>	-	-

**Notes to the Financial Statements Continued**

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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**Additional disclosure on interest receivable**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Interest Receivable</b>		
Interest receivable from current portion of long-term loans of previous years	-	-
Accrued interest receivable from of long-term loans of previous years	-	-
Interest receivable from current portion of long-term loans issued in the current year	-	-
<b>Current loan repayments due</b>		
Current portion of long-term loans from previous years	-	-
Accrued principal from long-terms loans from previous periods	-	-
Current portion of long-term loans issued in the current year	-	-

**14. Prepayments**

Description	2023-2024	2022-2023
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	-	-
Prepaid Electricity Costs	-	-
Other Prepayments ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

**15. Inventories**

Description	2023-2024	2022-2023
	Kshs	Kshs
Consumable Stores	-	-
Spare Parts And Meters	-	-
Catering	-	-
Other Inventories ( <i>Specify</i> )	-	-
<b>Total Inventories at The Lower of Cost and Net Realizable Value</b>	-	-

**Notes to the Financial Statements Continued**

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**16. Investments in financial assets**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>a. Investment in Treasury bills and bonds</b>		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
<b>b. Investment with Financial Institutions/ Banks</b>		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
<b>c. Equity investments (specify)</b>		
Equity/ shares in Entity xxx	-	-
Sub- total	-	-
<b>Grand total</b>	-	-

*(Entity should disclose whether the fixed investment financial assets are measured at amortised cost or at fair value through changes in net assets/ equity) Investments in equity should be measured at fair value through surplus or deficit. Other information to be disclosed includes: the interest rates, maturity dates, valuation methodology, and impairment of these investments.*

**Movement of Equity Investments**

Impairment allowance/ provision	2023-2024	2022-2023
	Kshs	Kshs
At the beginning of the year	-	-
Purchase of investments in the year	-	-
Sale of investments during the year	-	-
Gain/(loss) in fair value of investments through surplus or deficit	-	-
<b>At the end of the year</b>	-	-

**e) Shareholding in other entities**

*For investments in equity share listed above, list down the equity investments under the following categories:*

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Current year	Prior year
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**17. Property, plant and equipment**

	Land and Buildings Kshs	Motor vehicles Kshs	Furniture and fittings Kshs	Computers and office equipment Kshs	Total Kshs
<b>At 1<sup>st</sup> July 2022</b>	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-
<b>At 30<sup>th</sup> June 2023</b>	-	-	-	-	-
<b>At 1<sup>st</sup> July 2023</b>					
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-
<b>At 30<sup>th</sup> June 2024</b>	-	-	-	-	-
<b>Depreciation And Impairment</b>					
<b>At 1<sup>st</sup> July 2022</b>	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
<b>At 30<sup>th</sup> June 2023</b>	-	-	-	-	-
<b>At 1<sup>st</sup> July 2023</b>					
Depreciation	-	-	-	-	-
Disposals	-	-	-	-	-
Impairment	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-
<b>At 30<sup>th</sup> June 2024</b>	-	-	-	-	-
<b>Net Book Values</b>					
<b>At 30<sup>th</sup> June 2023</b>	-	-	-	-	-
<b>At 30<sup>th</sup> June 2024</b>	-	-	-	-	-

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**18. Intangible assets**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Cost</b>		
<b>At Beginning of The Year</b>	-	-
Additions	-	-
<b>At End of The Year</b>	-	-
<b>Amortization And Impairment</b>		
<b>At Beginning of The Year</b>	-	-
Amortization	-	-
<b>At End of The Year</b>	-	-
Impairment Loss	-	-
<b>At End of The Year</b>	-	-
<b>NBV</b>	-	-

**19. Investment Property**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>At beginning of the year</b>	-	-
Additions	-	-
Disposal during the year	-	-
Depreciation	-	-
Impairment	-	-
Gain/(loss) in fair value (if fair value is elected)	-	-
<b>At end of the year</b>	-	-

*(For investment property held at fair value, changes in fair value should go through the statement of financial performance. Where cost model is elected, depreciation and impairment should not be charged. Investment measured at fair value should be evaluated at the end of the reporting period for changes in fair value.). Entity should disclose the independent valuers, rental income from the investment property if any and the direct costs attributed to the investment property. Any charges on the investment property as well as any difficulty in classifying this asset as an investment property.*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**20. Trade and other payables from exchange transactions**

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Trade Payables	-		-	
Refundable Deposits	-		-	
Accrued Expenses	-		-	
Other Payables	-		-	
<b>Total Trade and Other Payables</b>	<b>-</b>		<b>-</b>	
<b>Ageing analysis (Trade and other payables)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	<b>-</b>		<b>-</b>	

*(NB: Amount under deposits and retentions should tie to cash held in deposit account)*

**21. Provisions**

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
<b>Balance b/f</b>	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount and time value for money	-	-	-	-
<b>Total provisions year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**  
**Notes To The Financial Statements (Continued)**

**22. Borrowings**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Balance At Beginning of The Period</b>	-	-
External Borrowings During the Year	-	-
Domestic Borrowings During the Year	-	-
Repayments of External Borrowings During the Period	-	-
Repayments of Domestic Borrowings During the Period	-	-
<b>Balance At End of The Period</b>	-	-

The table below shows the classification of borrowings into external and domestic borrowings:

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>External Borrowings</b>		
Dollar Denominated Loan From 'X Organization'	-	-
Sterling Pound Denominated Loan From 'Y Organization'	-	-
Euro Denominated Loan from Z Organization'	-	-
<b>Domestic Borrowings</b>		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Borrowings From Other Government Institutions	-	-
<b>Total Balance at End of The Year</b>	-	-

The table below shows the classification of borrowings long-term and current borrowings:

Description	2023-2024	2022-2023
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
<b>Total</b>	-	-

*(NB: the total of this statement should tie to note 22 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security and interest rates should be disclosed). Borrowings should be measured at amortised cost as per IPSAS 41)*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**23. Employee benefit obligations**

Description	Defined benefit plan	Post employment medical benefits	Other Provisions	Insert Current FY	Insert Comparative FY
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**24. Social Benefit Liabilities**

Description	2023-2024	2022-2023
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
Elderly social benefit scheme	-	-
Bursary social benefits	-	-
<b>Total</b>	-	-
Current social benefits	-	-
Non-current social benefits	-	-
<b>Total (tie to totals above)</b>	-	-

*Social benefit schemes include benefits such as cash transfers for unemployment or elderly in line with IPSAS 42. They are incurred to mitigate against a certain social risk e.g poverty, age, unemployment among others.*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**25. Cash generated from operations.**

Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Surplus/ (Deficit) For the Year Before Tax</b>	<b>27,015.50</b>	<b>23,747</b>
<b>Adjusted For:</b>		
Depreciation	-	-
Amortisation	-	-
Gains/ Losses On Disposal Of Assets	-	-
Interest Income	-	-
Finance Cost	-	-
<b>Working Capital Adjustments</b>		
Increase In Inventory	-	-
Increase In Receivables	-	-
Increase In Payables	-	-
<b>Net Cash Flow From Operating Activities</b>	<b>27,015.50</b>	<b>23,747</b>

*(The total of this statement should tie to the cash flow section on net cash flows from operating activities)*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**26. Related party balances**

**a) Nature of related party relationships**

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The fund/scheme is related to the following entities:

- a) The County Government;
- b) The Parent County Government Ministry;
- c) Key management;
- d) Board of Trustees; etc.

**b) Related party transactions**

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers From Related Parties' County Government	2,500,000	5,000,000
Transfers To Related Parties	-	-

**c) Key management remuneration**

Description	2023-2024	2022-2023
	Kshs	Kshs
Board Of Trustees	-	-
Key Management Compensation	-	-
<b>Total</b>	-	-

**d) Due from related parties**

Description	2023-2024	2022-2023
	Kshs	Kshs
Due From Parent Ministry	-	-
Due From County Government	-	-
<b>Total</b>	-	-

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Other Disclosures Continued**

**e) Due to related parties**

Description	2023-2024	2022-2023
	Kshs	Kshs
Due To Parent Ministry	-	-
Due To County Government	-	-
Due To Key Management Personnel	-	-
<b>Total</b>	-	-

**27. Contingent assets and contingent liabilities**

Contingent Liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court Case Xxx Against the Fund	-	-
Bank Guarantees	-	-
<b>Total</b>	-	-

*(Give details)*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**28. Financial risk management**

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

**a) Credit risk**

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
<b>At 30 June 2024</b>				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	54,185.50	-	-	-
<b>Total</b>	<b>54,185.50</b>	-	-	-
<b>At 30 June 2023</b>				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	27,170	-	-	-
<b>Total</b>	<b>27,170</b>	-	-	-

*(NB: The totals column should tie to the individual elements of credit risk disclosed in the entity's statement of financial position)*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The entity has significant concentration of credit risk on amounts due from xxxx

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**b) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 2024</b>				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June 2023</b>				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
<b>Total</b>	-	-	-	-

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**c) Market risk**

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

**i. Foreign currency risk**

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the entity's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Description	Other currencies		Total
	Kshs	Kshs	Kshs
<b>At 30 June 2024</b>			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ Receivables			
<b>Liabilities</b>			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

*The Fund manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.*

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**Notes To The Financial Statements (Continued)**

**Foreign currency sensitivity analysis**

The following table demonstrates the effect on the Fund's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
<b>2024</b>			
Euro	10%	-	-
USD	10%	-	-
<b>2024</b>			
Euro	10%	-	-
USD	10%	-	-

**ii. Interest rate risk**

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. The entity's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

***Management of interest rate risk***

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

***Sensitivity analysis***

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs xxx (2022: Kshs xxx ). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs xxx (2021 – Kshs xxx).

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

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**Notes To The Financial Statements (Continued)**

**d) Capital risk management.**

The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern. The entity capital structure comprises of the following funds:

Description	2023-2024	2022-2023
	Kshs	Kshs
Revaluation reserve	-	-
Revolving fund	-	-
Accumulated surplus	-	-
<b>Total funds</b>	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/(excess cash and cash equivalents)	-	-
<b>Gearing</b>	-	-

**29. Events after the reporting period**

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

**30. Ultimate and Holding Entity**

The entity is a County Public Fund established by Samburu County Persons Living with Disability Act 2017, under the Department of Gender and Culture. Its ultimate parent is the County Government of Samburu.

**31. Currency**

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

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

**20. Annexes**

**Annex I: Progress on Follow Up Of Prior Year Auditor's Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>Non-Adherence to Public Finance Management Regulations</b></p> <p>During the year under review, the Fund spent Kshs.4, 799,950 and Kshs.171, 200 as Persons Living With Disability disbursement and administration expenses, respectively, as disclosed under Note 7 to the Financial Statements. However, included in the PLWD is a disbursement of Ksh.444,000 for board allowances making total administration expenses to be Ksh.615, 200. The expenditure on the Fund's sub-administration represented 12% of the total expenditure thereby exceeded the 3% ceiling set</p>	<p>Expenditure amount of KSh.615,200 was facilitation for the United Nation International Day for Persons with disabilities which is celebrated in breaking barriers and challenges facing persons with disabilities. The Activities of the day included issuing mobility Aid whereby more than 100 persons living with disabilities received mobility aids like; wheelchairs, white canes and hearing Aids donated by well wishers. The Amount was also utilized to transport those in need of the mobility Aid across the three Sub-Counties to County Headquarters in Maralal to attend the event. The day also brought together County</p>	<p><b>RESOLVED</b></p>	

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>by the PFM regulations and Samburu County PLWD Act. The over-expenditure on administrative expenses may have negatively impacted disbursements to Persons Living with Disability within Samburu County and Management was in breach of the law.</p>	<p>leadership to discuss on the challenges facing persons with disabilities within the County and how to assist them in breaking life barriers. The Board of persons with Disabilities allowances paid was to enable them attend the event and to cater for their transport cost. The Board utilized Ksh 171,200 on 14<sup>th</sup> November 2022 while attending the only board meeting scheduled for the Year due to Financial Constraints and the 3% Administration Cost as set out in Samburu County PWDs Act 2017. The Amount of Ksh 171,200 is shown under note 7 in the notes to the Financial statements as shown in the amended Annual reports attached herein as</p>		

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Annexure 1.		
	<p><b>Misclassification of Expenditure</b></p> <p>The statement of receipt and payments together with Note 7 to the financial statements reflects Kshs.4,976,253 in respect to use of goods and services which further includes a balance of Kshs.4,971,150 in respect to Person Living with Disability (PLWD) disbursement. However, audit review revealed that included in this expenditure is an amount of KSh.444,000 which was paid to board members as allowances and wrongly classified as Persons Living With- Disability disbursement. This balance should have been disclosed as administrative expenses rather than PLWD Disbursement. In the</p>	<p>During the Year under review the board utilized Kshs. 171,200 on Payment of board allowances for the members during the board meeting held on 14<sup>th</sup> November 2022 and these has been indicated in the Amended Financial statements for FY 2022-2023 note 7, attached herein as Annexure 1 and the Board Allowances of Kshs 171,200 attached herein as Annexure 2. The amount of KSh.615,200 is classified as PLWD disbursement since it was facilitation for the United Nation International Day for Persons Living with Disabilities as per the attached Annexure 3. The Board of persons with Disabilities allowances paid was to enable them attend the</p>	<b>RESOLVED</b>	

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**  
**Annual Report and Financial Statements for the year ended June 30, 2024**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	circumstances, the accuracy, completeness and classification of the PLWD disbursement of Kshs. 4,971,150 could not be confirmed.	event and to cater for their transport cost , the amount was also utilized to transport those in need of the mobility Aid across the three Sub-Counties to attend the event in Maralal, Samburu Central Sub-County.		

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Fund responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Fund Manager/Accounting Officer (enter title of head of Fund)

Date.....3/12/2024.....

**SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND**

**Annual Report and Financial Statements for the year ended June 30, 2024**

**Annex II: Inter-Fund Confirmation Letter**

*SAMBURU COUNTY PERSONS LIVING WITH DISABILITIES FUND*

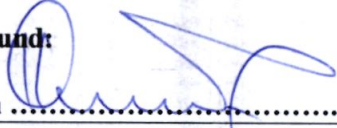
*P.O BOX 3-20600 MARALAL*

The Samburu County Treasury wishes to confirm the amounts disbursed to you as at 22<sup>nd</sup> November 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Samburu County Community Conservancies Fund as at 30 <sup>th</sup> June 2024							
Reference Number	Date Disbursed	Amounts Disbursed by Samburu County Treasury (Kshs) as at 30 <sup>th</sup> June 2024				Amount Received by [beneficiary Fund] (KShs) as at 30 <sup>th</sup> June 2024 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	22-Nov-2023		2,500,000			2,500,000	
<b>Total</b>			<b>2,500,000</b>			<b>2,500,000</b>	

In confirm that the amounts shown above are correct as of the date indicated.

**Head of Accountants department of beneficiary Fund:**

Name ROBERT MWANGI Sign  Date 3/12/2024

# SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

Annual Report and Financial Statements for the year ended June 30, 2024

## Annex III: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds				Implementing Partners	
				Q1	Q2	Q3	Q4		

# SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

Annual Report and Financial Statements for the year ended June 30, 2024

## Annex IV: Reporting on Disaster Management Expenditure

Column I Programme	Column II Sub-programme	Column III Disaster Type	Column IV Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Column V Expenditure item	Column VI Amount (Kshs.)	Column VII Comments