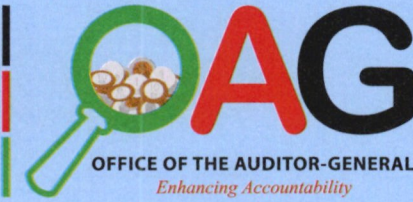


REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

**SAMBURU COUNTY PERSONS LIVING
WITH DISABILITY FUND**

**FOR THE YEAR ENDED
30 JUNE, 2025**

PAPERS LAID	
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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, 2025

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

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SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

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

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SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

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

1. Acronyms and Definition of Key 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. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organization.

Comparative Year- Means the prior period.

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

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

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 28th June 2016. 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.

b) Principal Activities

The Fund's principal activity is

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

c) Board of Trustees/Fund Administration Committee

Ref	Name	Position
1	Francis Eris Ekinyi	Chairperson
2	Grace Lempeei	Vice Chairperson
3	Lasi Letiwa	Treasurer
4	Nasieku Letipila	Fund Administrator
5	Joseph Lesingiran	Member
6	Robert Lesampe	Member
7	Jackson Lekarsia	Member
8	Josephine Lengopito	Member
9	Sr. Panjikan Poulouse	Member

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

d) 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)

e) Fiduciary Oversight Arrangements

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

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

f) Registered Offices

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

g) Fund Contacts

Telephone: (254) 729382987

E-mail: info@samburu.go.ke

Website: www.samburu.go.ke

h) Fund Bankers

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

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

2. Kenya Commercial Bank
P.O Box 20600 Maralal Branch

Key Entity and Management (Continued)

i) Independent Auditors

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

j) Principal Legal Adviser



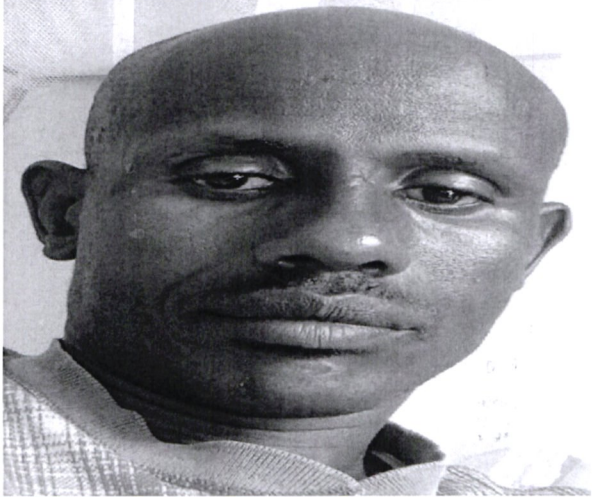
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

k) County Attorney


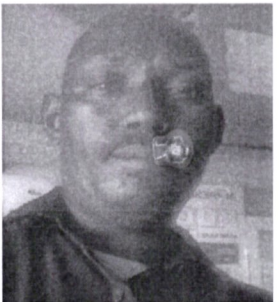
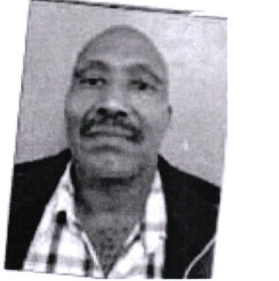


PEINAN LORONYOKIE
P.O. Box 3-20600
Samburu County Headquarters
Maralal, KENYA
Telephone: (254) 727414032

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

3. Board of Trustees/ Fund Administration Committee

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 Pos</p>

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

	<p>Name: Nasieku Letipila Date of Birth;14/10/1981 Education; Under Graduate Occupation; Director Gender, Culture and Social Services Fund Administrator</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>


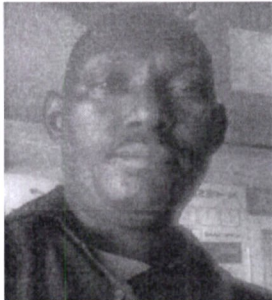

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025



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, 2025

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 Fund Administrator</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, 2025

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 2024/2025.

During the year under review Samburu County Persons Living with Disability budgeted an Amount of Ksh 5,000,000 but the amount was not received during the Year under review, this was due to Anomalies noted in the PLWD ACT of 2016 noted by the Office of the Controller of budget, which suggested Amendments to the Principal Act and subsequently the Amendments to be passed by the County Assembly. They recommended the Act to be Gazetted and published in Kenya Gazete after the amendments.

During their first meeting the board came up with a finalized program plan on the utilization of funds for the year 2024/2025.

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 2024/2025.

The board approved the program for the year 2024/2025 and took special interest in reviewing PWDs Act 2016 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 2016 is in full force in enabling persons with disabilities need addressed,

I look forward to your continued support in the year 2025/2026.

Name.. FRANCIS EKINYI ..Signature..........Date... 14/10/2025 ..

Chairperson of the Board/Fund

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

6. Report of The Fund Administrator

In the Financial Year 2024/2025 the Samburu County Board of Persons with Disabilities did not receive any Funds as budget Allocation of Kshs. 5,000,000 from County Treasury.

The Funds available were utilized as Follows:

1. Administration Expenses
2. Education support

Administration Expenses

During the period the board utilized Ksh 27,000/- for the Printing of PLWD Financial Reports for the Financial Year 2023-2024.

Education Support

The fund supported needy children with disability and children of needy persons with disability with 20,000/- to cater for school fees paid to two institutions, Good Shepherd Minor Seminary and Irene School.

Signed: _____



Nasieku Letipila
Fund Administrator

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

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, 2025

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.

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

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

The board members are consisted according to section 2 of the persons with disability act 2016 (Samburu County Government on the appointment of members of the board.

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 held only one Board Meeting during the Year ended 30th June 2025 due to lack of adequate Funds. The Fund did not receive the Budget Allocation Amount of Ksh 5,000,000 since the Office of the Controller of budget Did not Approve the Funds requested until some sections of the PLWD Act 2016 are amended.

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

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

Corporate social responsibility statement

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 2016. Currently they don't have a charter but act according to then Samburu County PWDs Act 2016.

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 2016.

The composition of the board includes:

1. Five persons nominated by representing persons with various disabilities within the county.

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

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

2. Three members appointed from a parcel of names submitted to the CEC by organization for PWDs.
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 2016
- 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.

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

6. Encourage and secure the rehabilitation of PWDs within their own communities and social environment.
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 2016.

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

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

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.

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

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

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 Did Not received Kshs. 5,000,000 from Samburu County Government, therefore the Fund Utilized the Amount Available as follows Kshs 20,000 was PLWDs Disbursements, Ksh 27,000 Administration Expenses, Cash and Cash equivalents for the Year ended 30th June 2025 was Kshs 4,225

b). Key projects or investments decision implemented or ongoing

In the financial year 2024/2025 the Samburu County Board of persons with Disabilities Did Not receive Ksh. 5,000,000/- from the county treasury as budgeted. The fund has utilized the available Money as Follows in various programs namely:

- Education support
- Administration Expenses

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, 2025

10. Environmental and Sustainability Reporting

The Samburu County People Living with Disability Fund is aware of global sustainability trends, especially concerns about climate change, inclusive economic empowerment, and the Sustainable Development Goals (SDGs) (notably SDG 5: Gender Equality; SDG 8: Decent Work & Economic Growth; SDG 13: Climate Action). During the period under review, the Fund did *not* have a formal sustainability strategy or policy framework in place. Because the Old Committee tenure had just elapsed and the new Committee Constituted has not yet held any Meeting therefore no new strategic policy was developed, and thus key priorities such as climate-resilient lending, environmentally friendly practices, or support to sustainable enterprises were not formally incorporated. The Fund also did not issue a service delivery charter during this year, and contracts (if any) were incidental; no contracts were formally awarded to local suppliers or special groups (youth, women, PWD) in a recorded manner in respect of sustainability criteria.

ii) Environmental Performance

The Fund has no environmental policy guiding its operations during the year. Given the low level of activity, there was no implementation of measures such as waste management programs, biodiversity conservation, or actions to reduce environmental impacts (e.g. reduction of use of paper, automation, or solar energy applications). No initiatives related to climate change (such as climate-smart technologies, green building, or reducing carbon emissions) were undertaken. Because the Fund was largely dormant, there were no measurable successes or significant expenditures devoted to environmental mitigation efforts. The Fund discloses its intention to develop an environmental policy in the next period and to consider small-scale environmental impact measures even if operations resume at minimal levels.

iii) Employee Welfare

The Fund has a minimal workforce; during the audit period, there was no active staff recruitment or expansions, and no major employee welfare programs were rolled out. Policies on hiring inclusive of gender, youth or PWD have not been formally reviewed, and there is no evidence of improvements or upward revisions of such policies in this period. Safety and health compliance is limited: the Fund did not conduct specific risk assessments under the Occupational Safety and Health Act, 2007, nor were there any recorded work-related injuries or incidents. The Fund acknowledges this gap and commits to preparing a safety & health policy

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

statement, registering workplaces if required, and ensuring minimal compliance with OSHA in any residual workplace operations.

iv) Marketplace Practices

a) Responsible Competition Practice

The Fund did not carry out new procurement processes or service delivery expansions. There were no open tenders or competitive bidding during the period; accordingly, no specific anti-corruption or transparency measures beyond basic legal requirements were actively implemented.

b) Responsible Supply Chain and Supplier Relations

Because there was negligible contracting or supply activity, the Fund did not formally engage in supplier relations or make documented efforts to ensure local contractors, youth, women, or PWD participation.

c) Responsible Marketing & Citizen Engagement

The Fund did not undertake marketing or large-scale outreach. Communication to the public was limited; no consultative forums, promotional campaigns, website updates, or reports were made available. There were also no formal mechanisms for grievance, feedback or dispute resolution in-place.

d) Product Stewardship / Rights Protection

The Fund did not issue materials or products requiring stewardship. Nonetheless, it recognises the importance of beneficiary rights, fair contract terms, and intends to include dispute resolution and transparency clauses in future agreements.

v) Corporate Social Responsibility / Community Engagements

During this reporting period, the Fund had no active CSR or community engagement-programs beyond its core (though largely suspended) mandate. No scholarships, bursaries, free clinics, infrastructure (health, water, roads) or material giving were carried out. The lack of activities was due to resource constraints. Going forward, should operations resume the Fund intends to engage in community consultation, support for women/youth initiatives aligned to its mandate, and possibly small community projects (e.g., capacity building, training) to signal its commitment to social value.

Constraints Disclosed & Planned Improvements

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

The Fund's ability to undertake environmental or sustainability initiatives has been severely limited. Data was not collected for many indicators. However, the Fund commits to the following improvements for the next reporting period:

- Develop a formal *Sustainability & Environmental Policy*, including internal guidelines for inclusion of sustainability criteria in lending and procurements.
- Register and comply with Occupational Safety and Health Act, 2007 as required, carry out risk assessments and formal employee welfare and safety policies even for minimal operations.
- Begin minimal but measurable environmental impact actions (e.g. reducing paper use, supporting green suppliers, proper waste segregation).
- Collect data on sustainability indicators (environmental, gender/youth/PWD inclusion, supplier participation) to allow reporting in future.

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

11. Report of The Trustees

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2025 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 results of the Fund for the year ended June 30, 2025 are set out on page 1 to 7.

Committee

The Fund Committee members who served during the year are shown on page vi There were no changes in the committee during the financial year 2024/2025.

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.

By Order of the Board

FRANCIS EKINYI 

Chair of the Board/Fund Administration Committee

Date: 14/10/2025

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

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 2016 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, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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 2016. 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, 2025, 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 28/8/ 2025 and signed on its behalf by:

Nasirku Letipia.....

Administrator of the Samburu County Persons Living with Disability Fund

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that 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

Opinion

I have audited the accompanying financial statements of the Samburu County Persons Living with Disability Fund set out on pages 1 to 45, which comprise of the statement of financial Position as at 30 June, 2025, and the statement of financial performance,

Report of the Auditor-General on Samburu County Persons Living with Disability Fund for the year ended 30 June, 2025

statement of cash flows, statement of changes in net assets and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Samburu County Persons Living with Disability Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the County Governments Act, 2012, Samburu County Persons Living with Disability Act, 2017 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of 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 opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual amounts on comparable basis of Kshs.5,000,000 and Nil balance respectively, resulting to a 100% shortfall of the approved budget. No satisfactory explanation was provided by Management regarding the non-receipt of the budgeted funds.

The underfunding may have adversely affected the Fund's ability to implement its planned activities and deliver services to its intended beneficiaries.

My opinion is not modified in respect of these matter.

Key Audit Matters

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

Prior Year Unresolved Audit Matter

In the previous year's audit report, an issue on unsupported students living with disability facilitation cost of Kshs.400,000 that was paid as an extra facilitation requirement of

school without supporting documents was raised under the Basis for Qualified Opinion. However, Management has not indicated the progress in resolving the prior-year audit issue nor provided reasons for the delay.

Other Information

The Management is responsible for the Other Information set out on page iii to xxiv which comprise of Key Entity Information and Management, Fund Administration Committee, Management Team, Fund Chairperson's Report, Report of the Fund Administrator, Statement of Performance Against the County Fund's Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Trustees and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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.

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

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, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance
Report of the Auditor-General on Samburu County Persons Living with Disability Fund for the year ended 30 June, 2025

section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Non-Compliance with Statutory Meetings Requirement

Audit review established that the Board convened only once during the financial year under review, on 3 July, 2024. This was contrary to Principle 1.8 of the Mwongozo Code of Governance for State Corporations, 2015, which requires Boards to meet at least once every quarter to effectively discharge their oversight responsibilities.

In the circumstances, the effectiveness of the Board's oversight over the operations and performance of the Fund could not be confirmed.

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

Responsibilities of the Management and the Fund Administration Committee

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

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

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

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

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

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

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

17 November, 2025

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

14. Statement of Financial Performance for the Year Ended 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	6	-	-
Transfers From the County Government	7	5,000,000	2,500,000
Fines, Penalties and Other Levies	8	-	-
		5,000,000	2,500,000
Revenue From Exchange Transactions			
Interest Income	9	-	-
Other Income	10	-	5,000
		-	-
Total Revenue		5,000,000	2,505,000
Expenses			
Employee Costs	11	-	-
Use of goods and services	12	49,961	2,477,985
Depreciation and Amortization Expense	13	-	-
Finance Costs	14	-	-
Total Expenses		49,961	2,477,985
Other Gains/Losses			
Gain/Loss on Disposal of Assets	15	-	-
Gain /Loss on fair value of investments	16	-	-
Surplus/(Deficit) for the Period		4,950,039	27,016

(The notes set out on pages 19 to 39 form an integral part of these Financial Statements)

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

.....
Name: *ROBERT MWANGI*
Fund Accountant
ICPAK Member Number: *29587*

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025


15. Statement of Financial Position As at 30 June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	17	4,225	54,186
Current Portion of Long- Term Receivables from Non Exchange Transactions	18	5,000,000	-
Prepayments	19	-	-
Inventories	20	-	-
Investments in financial assets	21	-	-
Total current assets		5,004,225	54,186
Non-Current Assets			
Property, Plant and Equipment	22	-	-
Intangible Assets	23	-	-
Long Term Receivables from Exchange Transactions	18	-	-
Investment Property	24	-	-
Total non- current assets		-	-
Total Assets (A)		5,004,225	54,186
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions	25	-	-
Current Provisions	26	-	-
Current Portion of Borrowings	27	-	-
Employee Benefit Obligations	28	-	-
Social benefit liabilities	29	-	-
Total current liabilities		-	-
Non-Current Liabilities			
Non-Current Provisions	26	-	-
Long Term Portion of Borrowings	27	-	-
Non-Current Employee Benefit Obligation	28	-	-
Social benefit liabilities	29	-	-

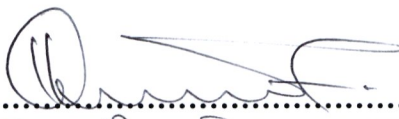
SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Total Liabilities (B)		-	-
Net Assets (A-B)		5,004,225	54,186
Represented By:			
Revolving Fund		-	-
Reserves		-	-
Accumulated Surplus		5,004,225	54,186
Net Assets		5,004,225	54,186

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 14/10/ 2025 and signed by:



Name: Nasieku Letipah
Administrator of the Fund



Name: ROBERT MWANGI
Fund Accountant
ICPAK Member Number: 29587

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

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

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July 2023	-	-	27,170	27,170
Surplus/(Deficit) For the Period		-	27,016	27,016
Funds Received During the Year	-	-	-	-
Transfers	-		-	-
Revaluation Gain	-	-	-	-
Balance As At 30 June 2024	-	-	54,186	54,186
Balance As At 1 July 2024	-	-	54,186	54,186
Surplus/(Deficit) For the Period		-	4,950,039	4,950,039
Funds Received During the Year	-	-	-	-
Transfers	-		-	-
Revaluation Gain	-	-	-	-
Balance As At 30 June 2025	-	-	5,004,225	5,004,225

(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, 2025

17. Statement of Cash Flows for The Year Ended 30 June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations		-	-
Transfers from the county government		-	2,500,000
Interest received		-	-
Receipts from other operating activities		-	-
Total receipts		-	2,505,000
Payments			
Fund administration expenses		27,000	192,950
General expenses		-	-
Finance cost		2,961	7,535
Other payments		20,000	2,277,500
Net cash flows from operating activities	30	(49,961)	27,016
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets		-	-
Proceeds from sale of property, plant & equipment		-	-
Proceeds from loan principal repayments		-	-
Loan disbursements paid out		-	-
Net cash flows used in investing activities		-	-
Cash flows from financing activities			
Proceeds from revolving fund receipts		-	-
Additional borrowings		-	-
Repayment of borrowings		-	-
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash & cash Equivalents		(49,961)	27,016
Cash and cash equivalents at 1 July	17	54,186	27,170
Cash and cash equivalents at 30 June	17	4,225	54,186

(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, 2025

18. Statement Of Comparison Of Budget And Actual Amounts For The Period 2025

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
Budget carryovers from the previous year*	-	-	-	-	-	-
Receipts						
Public Contributions and Donations	-	-	-	-	-	
Transfers From County Govt.	5,000,000		5,000,000	-	-	0%
Interest Income	-	-	-	-	-	0%
Other Income	-	-	-	-	-	0%
Total Income	5,000,000	-	5,000,000	-	-	0%
Expenses						
Fund Administration Expenses	150,000		150,000	27,000	123,000	18%
General Expenses	4,850,000		4,850,000	20,000	4,830,000	4%
Finance Cost	0	-	0	2,961	2,961	100%
Total Expenditure	5,000,000	-	5,000,000	49,961	-	
Capital expenditure	-	-	-	-	-	
Surplus For the Period	-	-	-	(49,961)	-	

(Budget carryovers* This is for entities whose budget lapses at year-end, but the surpluses are not legally required to be remitted to the Exchequer. Budget carryovers should not include third-party funds such as contractors' retention.)

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

Budget notes

1. Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (IPSAS 24.14)
 - I. The Fund has had significant underfunding from the County Treasury where Ksh 5,000,000 was Not Received during the Year leading to receipt Deficit of Ksh 5,000,000
 - II. Similarly, the Fund had an under expenditure of Ksh 4,950,039 as a result of lack of Exchequer Releases/Disbursement by the County Treasury
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)

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	(49,961)
1	Add opening Net Assets	54,186
	Closing Cash and Cash Equivalent as per the statement of Cash flows	4,225

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND

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

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 28th June 2016. 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.

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.

3. Adoption of new and revised standards

(When an IPSAS becomes effective on 1st January 2024, it is applicable in Kenya from 1st July 2025)

(i) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

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

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

(ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> 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. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, 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: 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.
IPSAS 45: Property Plant and Equipment	<i>Applicable 1st January 2025</i> 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.
IPSAS 46: Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

	<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>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></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>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></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>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></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>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

(i) Early adoption of standards

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

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

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 2024-2025 was approved by the County Assembly on 28th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations of NIL on the FY 2024-2025 budget following the governing body's approval.

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

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
Annual Report and Financial Statements for the year ended June 30, 2025

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 cash flows has been presented.

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

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. 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.

i) 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)

j) 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.

k) 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.

l) 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.

m) 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.

n) 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
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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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Notes To the Financial Statements Continued

6. Public contributions and donations

Description	2024-2025	2023-2024
	Kshs	Kshs
Donation From Development Partners	-	-
Contributions From the Public	-	-
Total	-	-

(Provide brief explanation for this revenue)

7. Transfers from County Government

Description	2024-2025	2023-2024
	Kshs	Kshs
Transfers From County Govt. –Operations	5,000,000	2,500,000
Payments By County On Behalf Of The Entity	-	-
Unconditional Development grants	-	-
Total	5,000,000	2,500,000

The Ksh 5,000,000 was appropriated by the County Assembly in the Year and had not been received as at the close of the Financial Year.

8. Fines, penalties and other levies

Description	2024-2025	2023-2024
	Kshs	Kshs
Late Payment Penalties	-	-
Fines	-	-
Total	-	-

9. Interest income

Description	2024-2025	2023-2024
	Kshs	Kshs
Interest Income from Mortgage Loans	-	-
Interest Income From Car Loans	-	-
Interest Income From Investments in financial assets	-	-
Interest Income On Bank Deposits	-	-
Total Interest Income	-	-

(Provide brief explanation for this revenue)

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
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10. Other income

Description	2024-2025	2023-2024
	Kshs	Kshs
Insurance Recoveries	-	-
Income from Sale of Tender Documents	-	-
Bad debts recovered	-	-
Miscellaneous Income	-	5,000
Total Other Income	-	5,000

(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).

11. Employee Costs

Description	2024-2025	2023-2024
	Kshs	Kshs
Salaries And Wages	-	-
Staff Gratuity	-	-
Staff Training Expenses	-	-
Social Security Contribution	-	-
Other (Specify)	-	-
Total	-	-

12. Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs.	Kshs.
General Office Expenses	-	-
Loan Processing Costs	-	-
Professional Services Costs	-	-
Administration Fees	27,000	192,950
PLWD Disbursements	20,000	2,277,500
Bank Charges	2,961	7,535
Electricity And Water Expenses	-	-
Fuel And Oil Costs	-	-
Insurance Costs	-	-
Postage And Courier	-	-
Printing And Stationery	-	-

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
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Description	2024-2025	2023-2024
	Kshs.	Kshs.
Rental Costs	-	-
Security Costs	-	-
Telephone And Communication Expenses	-	-
Bank Charges	-	-
Audit Fees	-	-
Provision For Doubtful Debts	-	-
Other (<i>Specify</i>)	-	-
Social benefit expenses*	-	-
Total	49,961	2,477,985

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

13. Depreciation and Amortization Expenses

Description	2024-2025	2023-2024
	Kshs.	Kshs.
Property Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

14. Finance costs

Description	2024-2025	2023-2024
	Kshs	Kshs
Interest On Bank Overdrafts	-	-
Interest On Loans From Banks	-	-
Total	-	-

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Property, Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

16. Gain/ (loss) on Fair Value Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Investments at Fair Value- Equity investments	-	-
Fair value – Investment property	-	-
Fair value- other financial assets (specify)	-	-
Total Gain	-	-

17. Cash and cash equivalents

Description	2024-2025	2023-2024
	Kshs	Kshs
Xxx Car Loan Account	-	-
Xxx County Mortgage Account	-	-
Fixed Deposits Account	-	-
On – Call Deposits	-	-
Current Account	4,225	54,186
Others (<i>Specify</i>)	-	-
Total Cash and Cash Equivalents	4,225	54,186

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

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
a) Fixed Deposits Account			
Kenya Commercial Bank		-	-
Equity Bank, Etc.		-	-
Sub- Total		-	-
b) On - Call Deposits			
Kenya Commercial Bank		-	-
Equity Bank - Etc.		-	-
Sub- Total		-	-
c) Current Account			
Kenya Commercial Bank	1257587196	4,225	54,186
Bank B		-	-
Sub- Total		4,225	54,186
d) Others(Specify)			
Cash In Transit		-	-
Cash In Hand		-	-
Sub- Total		-	-
Grand Total		4,225	54,186

18. Receivables from exchange transactions

Description	2024-2025	2023-2024
	Kshs	Kshs
Current Receivables		
Current Portion of Long term Receivables from Non exchange Transaction	5,000,000	-
Current Loan Repayments Due		
Other Exchange Debtors	-	-
Less: Impairment Allowance	-	-
Total Current Receivables	5,000,000	-
	-	-
Non-Current Receivables		
Long Term Loan Repayments Due		
Total Non- Current Receivables		
Total Receivables From Non Exchange Transactions	-	-

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Interest Receivable		
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	-	-
Current loan repayments due		
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	-	-

19. Prepayments

Description	2024-2025	2023-2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	-	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	-	-

20. Inventories

Description	2024-2025	2023-2024
	Kshs	Kshs
Consumable Stores	-	-
Spare Parts And Meters	-	-
Catering	-	-
Other Inventories (<i>Specify</i>)	-	-
Total Inventories	-	-

Detailed disclosure on inventories

SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
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	2024-2025	2023-2024
Opening balance	-	-
Additional Inventory in the year	-	-
Inventory expensed in the year	-	-
Write-downs in the year	-	-
Others specify	-	-
Closing balance	-	-

21. Investments in financial assets

Description	2024-2025	2023-2024
	Kshs	Kshs
a. Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b. Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c. Equity investments (specify)		
Equity/ shares in Entity xxx	-	-
Sub- total	-	-
Grand total	-	-

(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	2024-2025	2023-2024
	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	-	-
At the end of the year	-	-

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
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SAMBURU COUNTY PERSONS LIVING WITH DISABILITY FUND
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	Direct shareholding	Indirect shareholding	Effective shareholding		Current year	Prior year
	%	%	%	Kshs	Kshs	Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

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22. Property, plant, and equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
Rate		X%	X%	X%	X%	
	-	-	-	-	-	-
At 1st July 2023	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-
Revaluation Adjustments						
At 30th June 2024	-	-	-	-	-	-
At 1st July 2024	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfer/Adjustments						
Revaluation Adjustments	-	-	-	-	-	-
At 30th June 2025	-	-	-	-	-	-
Depreciation And Impairment	-	-	-	-	-	-
At 1 st July 2023	-	-	-	-	-	-
Depreciation						
Impairment	-	-	-	-	-	-
At 30th June 2024	-	-	-	-	-	-
At 1st July 2024	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Impairment						
Transfer/Adjustment	-	-	-	-	-	-
At 30th June 2025	-	-	-	-	-	-
Net Book Values	-	-	-	-	-	-
At 30th June 2024	-	-	-	-	-	-
At 30th June 2025	-	-	-	-	-	-

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23. Intangible assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Cost		
At Beginning of The Year	-	-
Additions	-	-
At End of The Year	-	-
Amortization And Impairment		
At Beginning of The Year	-	-
Amortization	-	-
At End of The Year	-	-
Impairment Loss	-	-
At End of The Year	-	-
NBV	-	-

24. Investment Property

Description	2024-2025	2023-2024
	Kshs	Kshs
At beginning of the year	-	-
Additions	-	-
Disposal during the year	-	-
Depreciation	-	-
Impairment	-	-
Gain/(loss) in fair value (if fair value is elected)	-	-
At end of the year	-	-

(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
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25. Trade and other payables from exchange transactions

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Trade Payables	-		-	
Refundable Deposits	-		-	
Accrued Expenses	-		-	
Other Payables	-		-	
Total Trade and Other Payables	-		-	
Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

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

26. Provisions

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

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27. Borrowings

Description	2024-2025	2023-2024
	Kshs	Kshs
Balance At Beginning of The Period	-	-
External Borrowings During the Year	-	-
Domestic Borrowings During the Year	-	-
Repayments of External Borrowings During the Period	-	-
Repayments of Domestic Borrowings During the Period	-	-
Balance At End of The Period	-	-

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

Description	2024-2025	2023-2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	-	-
Sterling Pound Denominated Loan From 'Y Organization'	-	-
Euro Denominated Loan from Z Organization'	-	-
Domestic Borrowings		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Borrowings From Other Government Institutions	-	-
Total Balance at End of The Year	-	-

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

(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)

28. Employee benefit obligations

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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	-	-	-	-	-
Total	-	-	-	-	-

29. Social Benefit Liabilities

Description	2024-2025	2023-2024
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
Elderly social benefit scheme	-	-
Bursary social benefits	-	-
Total	-	-
Current social benefits	-	-
Non- current social benefits	-	-
Total (tie to totals above)	-	-

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.

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30. Cash generated from operations.

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(49,961)	27,016
Adjusted For:		
Depreciation	-	-
Amortization	-	-
Gains/ Losses On Disposal Of Assets	-	-
Interest Income	-	-
Finance Cost	-	-
Working Capital Adjustments		
Increase In Inventory	-	-
Increase In Receivables	-	-
Increase In Payables	-	-
Net Cash Flow From Operating Activities	(49,961)	27,016

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

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31. 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	2024-2025	2023-2024
	Kshs	Kshs
Transfers From Related Parties'	-	2,500,000
Transfers To Related Parties	-	-

c) Key management remuneration

Description	2024-2025	2023-2024
	Kshs	Kshs
Board Of Trustees	-	-
Key Management Compensation	-	-
Total	-	-

d) Due from related parties

Description	2024-2025	2023-2024
	Kshs	Kshs
Due From Parent Ministry	-	-
Due From County Government	-	-
Total	-	-

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Other Disclosures Continued

e) Due to related parties

Description	2024-2025	2023-2024
	Kshs	Kshs
Due To Parent Ministry	-	-
Due To County Government	-	-
Due To Key Management Personnel	-	-
Total	-	-

32. Contingent assets and contingent liabilities

Contingent Liabilities	2024-2025	2023-2024
	Kshs	Kshs
Court Case Xxx Against the Fund	-	-
Bank Guarantees	-	-
Total	-	-

(Give details)

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33. 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
At 30 June 2025				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	4,225	-	-	-
Total	4,225	-	-	-
At 30 June 2024				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	54,186	-	-	-
Total	54,186	-	-	-

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

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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
At 30 June 2025				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-
At 30 June 2024				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-

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.

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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
At 30 June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ Receivables			
Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

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.

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.

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Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
2025			
Euro	10%	-	-
USD	10%	-	-
2024			
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 (20xx: Kshs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs xxx (20xx – Kshs xxx).

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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	2024-2025	2023-2024
	Kshs	Kshs
Revaluation reserve	-	-
Revolving fund	-	-
Accumulated surplus	-	-
Total funds	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/(excess cash and cash equivalents)	-	-
Gearing	-	-

34. Events after the reporting period

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

35. Ultimate and Holding Entity

The entity is a County Public Fund established by Samburu County Persons Living with Disability Act 2016, under the Department of Gender and Culture. Its ultimate parent is the County Government of Samburu.

36. Currency

The financial statements are presented in Kenya Shillings (Kshs)

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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>Unsupported Students Living with Disability Facilitation Cost</p> <p>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</p>	<p>All the students were paid through their parents, whose identity card numbers are displayed against their names. Hence the Students name, parents name, identity card number and the Signature of the parent/Guardian. Membership cards from National Council for Persons with Disability was partially used to approve students in need because many parents are illiterate and have not enrolled their children in the programme. Vastness of the county and mobility of persons with disability has also hindered their registration. The board approved the students to be assisted during the board meeting after receiving students’ fees structures/admission</p>	<p>NOT RESOLVED</p>	

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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>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 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</p>	<p>letters from various learning institutions brought by the students and their parents. Beneficiaries were also recommended by the village administrators and the person with disability leadership at the village level. The criteria used was that the board select the needy students against their vulnerability and their ability to raise the school fees. The board members are Cut across the three sub-counties hence it's possible to ascertain the eligibility and Vulnerability of the student. There were no approved application forms since this was an oversight which the board intends to rectify in future and hence the Board used the students' fees structures which shows all the items required in the school. The Payment Voucher was not Authorized by the Accounting Officer</p>		

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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)
	and completeness of Kshs. 2,477,984 could not be confirmed.	<p>who is the Fund Administrator, she was absent with apology attending to official duties and therefore did not attend the board meeting held and the time for the activity was limited.</p> <p>Most parents did not have bank details since they are illiterate and this prompted the board to use one of the board members to Cash and give to the beneficiary students' parents to buy school requirements and return receipts of purchases for accountability. The board will endeavor to change these in future.</p> <p>Attached herein are the copies of the Students fees structures structures/admission letters Annexure 1, Membership cards from National Council for Persons with Disability, Annexure 2, Cash sale Receipts of the items bought Annexure 3 and the Copy of the Payment Voucher, Annexure</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)
		4, and board minutes Annexure 5		
	<p>Budget Control and Performance</p> <p>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.</p>	<p>The Underfunding of Kshs 2,500,000 was budgeted for in the Year but the actual Amount was not received from the County Government in the year under review.</p>	RESOLVED	

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)

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.....14/10/2025.....

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Annex II: Inter-Fund Confirmation Letter
[Insert your Letterhead]


SAMBURU COUNTY PERSONS LIVING WITH DISABILITIES FUND
P.O BOX 3-20600 MARALAL

The Samburu County Persons Living with Disability Fund wishes to confirm the amounts disbursed to you as at 30th June 2025 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 Persons Living with Disability Fund as at 30 th June 2025							
Reference Number	Date Disbursed	Amounts Disbursed by Samburu County Treasury (Kshs) as at 30 th June 2025				Amount Received by [beneficiary Fund] (KShs) as at 30 th June 20xx (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
Total							

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

Head of Accountants department of beneficiary Fund:

Name ROBERT MWANA Sign  Date .. 14/10/2025

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Annex III: Reporting of Climate Relevant Expenditures

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

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Annex IV: Reporting on Disaster Management Expenditure

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

