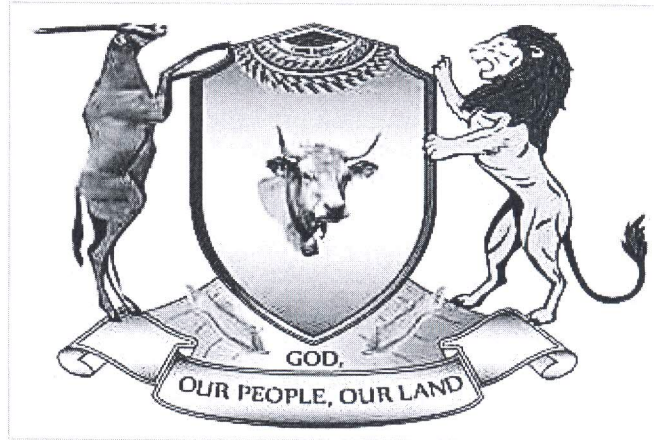


COUNTY GOVERNMENT OF SAMBURU



COUNTY BUDGET IMPLEMENTATION REPORT

FOR THE YEAR 2019/20

AUGUST 2020

PREFACE

I am honored to present the County Government Budget Implementation Review Report (CBIRR) for FY 2019/20.

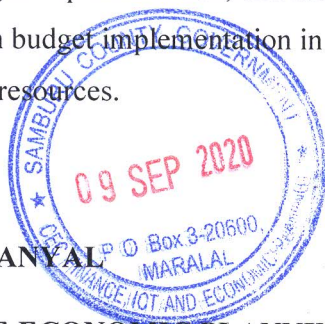
This report presents the progress made in budget implementation by the County for the period July 2019 to June, 2020. The analyses and information presented in this report is based on financial reports submitted by various departments to the County Treasury, the approved County Government budget, and the report generated from the Integrated Financial Management Information System (IFMIS). The analyses and findings are anchored on provisions of the Constitution of Kenya 2010, the Public Finance Management (PFM) Act, 2012, and best practice in public financial management. The report also highlights the achievements and challenges encountered during the reporting period and further contains recommendations to address the challenges.

Preparation of this report has been made possible by the concerted efforts of the staff from the County departments and the County Treasury. As such, I am particularly, grateful to the staff in the County Treasury for their contribution towards the preparation of this report.

This report is intended to inform stakeholders, policy makers, analysts and members of the public on the status of the County budget implementation. I urge all readers to continually take interest in budget implementation, and also implore the County departments to publicly avail information on budget implementation in order to enhance accountability and openness in the use of public resources.



DORCAS LEKISANYAL



CECM-FINANCE ECONOMIC PLANNING AND ICT

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ACRONYMS

ASDSP	Agriculture Sector Development Support Programme
CARA	County Allocation of Revenue Act
CEC	County Executive Committee
CECM-F	County Executive Committee Member Finance
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
EU	European Union
FY	Financial Year
ICT	Information Communication Technology
IDA	International Development Association
IDEAS	Instruments for Devolution Advice and Support
KDSP	Kenya Devolution Support Programme
KSH	Kenya Shillings
KUSP	Kenya Urban Support Project
MCA	Member of County Assembly
NARIGP	National Agricultural and Rural Inclusive Growth Project

1.0 OVERVIEW OF FY 2019/20 BUDGET

The County's Supplementary Budget for FY 2019/20 was Ksh.6.97 billion, comprising of Ksh.2.24 billion (32.1 per cent) and Ksh.4.73 billion (67.9 per cent) allocations for Development and Recurrent programmes respectively.

To finance the budget, the County expected to receive Ksh.4.62 billion (66%) being equitable share of revenue raised nationally, Ksh. 872 million (13%) as total Conditional Grants, generate Ksh.267 million (4%) from own sources of revenue, and the cash balance of Ksh.1.2 billion (17%) from FY 2018/19.

1.1 Revenue Performance

During FY 2019/20, the County received Ksh.4.22 billion as equitable share of the revenue raised nationally, Ksh.537.27 million as total Conditional Grants, raised Ksh.215.67 million as own-source revenue, ksh 131 million deducted at source under medical equipment leasing programme and had a cash balance of Ksh. 1.2 billion from FY 2018/19 as shown in Table 1.

Table 1: Samburu County, Revenue Performance in FY 2019/20

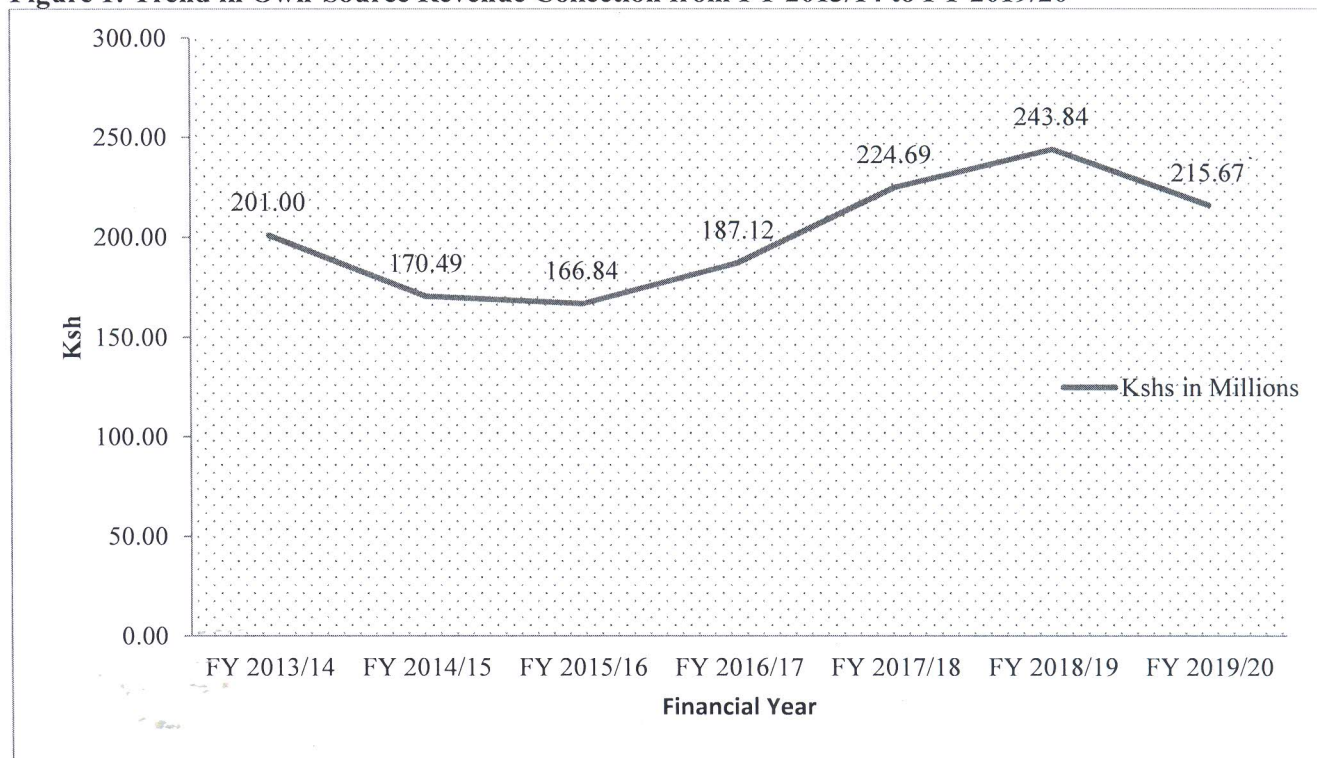
ITEMS	Approved Estimate 2019/20	Actuals 2019/20
COUNTY GENERATED REVENUE		
Land Rates	15,750,000	13,694,690
Single Business Permit	20,000,000	7,394,150
Total Cess Receipts	21,000,000	9,011,288
Game Parks/ National Reserves Fees	168,000,000	159,131,265
Markets/ Slaughter Houses Fees	8,400,000	3,299,965
Wheat Cess	735,000	154,074
Liquor License	6,488,750	1,109,500
Agricultural Machinery Services		42,000
Various Health Dept. Fees	12,706,265	221,875
County transport and public work charges	3,508,458	1,258,300
Vehicle insurance	1,155,000	-
Tender application fees	579,751	-
Building plan approval	1,050,000	
Other revenue	7,659,563	20,354,179
Prospecting Licenses	-	-
SUB-TOTAL LOCAL SOURCES	267,032,787	215,671,286
SUMMARY		
Revenue from Local Sources	267,032,787	215,671,286
Revenue transfer from national government	4,620,900,000	4,269,711,600
Road Maintenance Fuel Levy	131,167,313	131,167,313
Road Maintenance Fuel Levy b/f	133,246,322	133,246,322
Conditional Grant-Compensation for User Fee Foregone	5,235,578	5,235,578
Conditional Grant-Leasing of Medical Equipment	131,914,894	131,914,894
Conditional Allocation for Development of Youth Polytechnics	15,483,298	15,483,298
Kenya Urban Support Programme (UDG and UIG)	50,000,000	50,000,000
Kenya Urban Support Programme (UDG and UIG) 18-19	50,000,000	
Kenya Devolution Support Program (KDSP)	30,000,000	30,000,000

DANIDA (Health support funds)	13,218,750	13,218,750
DANIDA (Health support funds) additional	4,935,000	4,935,000
World bank loan for National agricultural and rural inclusive growth project	350,000,000	204,998,690
EU Grant for instrument for devolution advice and support (Abattoir Construction)	32,159,348	1,500,000
Balance brought forward 2018-19 for construction of Abattoir	67,182,582	67,182,582
Agriculture Sector Development Support Programme (ASDSP)	18,994,320	10,747,160
Urban Institutional Grant (KUSP)	8,800,000	8,800,000
Urban Institutional Grant (KUSP) b/f	41,200,000	41,200,000
World Bank Loan for transforming health systems for universal care project	35,000,000	34,999,999
World Bank Loan for transforming health systems for universal care project	17,658,727	
COVID FUND	27,402,000	27,402,000
Brought forward revenue	917,077,404	917,077,404
LOANS AND GRANTS		
GRAND TOTAL	6,968,608,323	6,314,491,876

Source: Samburu County Treasury

Figure 1 shows the trend in own-source revenue collection from FY 2013/14 to FY 2019/20.

Figure 1: Trend in Own-Source Revenue Collection from FY 2013/14 to FY 2019/20



Source: Samburu County Treasury

During FY 2019/20, the County generated a total of Ksh.215.67 million as own-source revenue. This amount represented a decrease of 11.6 per cent when compared to Ksh.243.84 million realised during the same period in FY 2018/19, and represented 80.8 per cent of the annual target.

The County managed to collect Ksh.10.46 million during the fourth quarter of the FY 2019/20 as compared to a similar period in FY 2018/19 when Ksh.53.53 million was raised. This is due to the Covid-19 pandemic that affected the revenue streams adversely and hence the overall drop in the own source revenue.

1.2 Exchequer Issues

The Controller of Budget approved withdrawal of Ksh.5.22 billion from the CRF account during the reporting period. This amount comprised of Ksh.883.95 million (16.9 per cent) for Development programmes and Ksh.4.34 billion (83.1 per cent) for Recurrent programmes.

1.3 Overall Expenditure Review

A total of Ksh.5.16 billion was spent on Development and Recurrent programmes and represented 99% of the total funds released from the CRF account. The expenditure comprised of Ksh.947.40 million ksh 131 million for medical equipment supply lease and Ksh.4.069 billion on development and recurrent activities respectively. Expenditure on Development programmes represented an absorption rate of 21% while Recurrent programmes represented an absorption rate of 79%.

1.4 Expenditure by Economic Classification

Analysis of recurrent expenditure indicated that Ksh.2.14 billion was spent on Compensation to Employees, Ksh.1.92 billion on Operations and Maintenance, and Ksh. 1,098.9 million on Development expenditure.

Table 2: Summary of FY 2019/20 Expenditure by Economic Classification

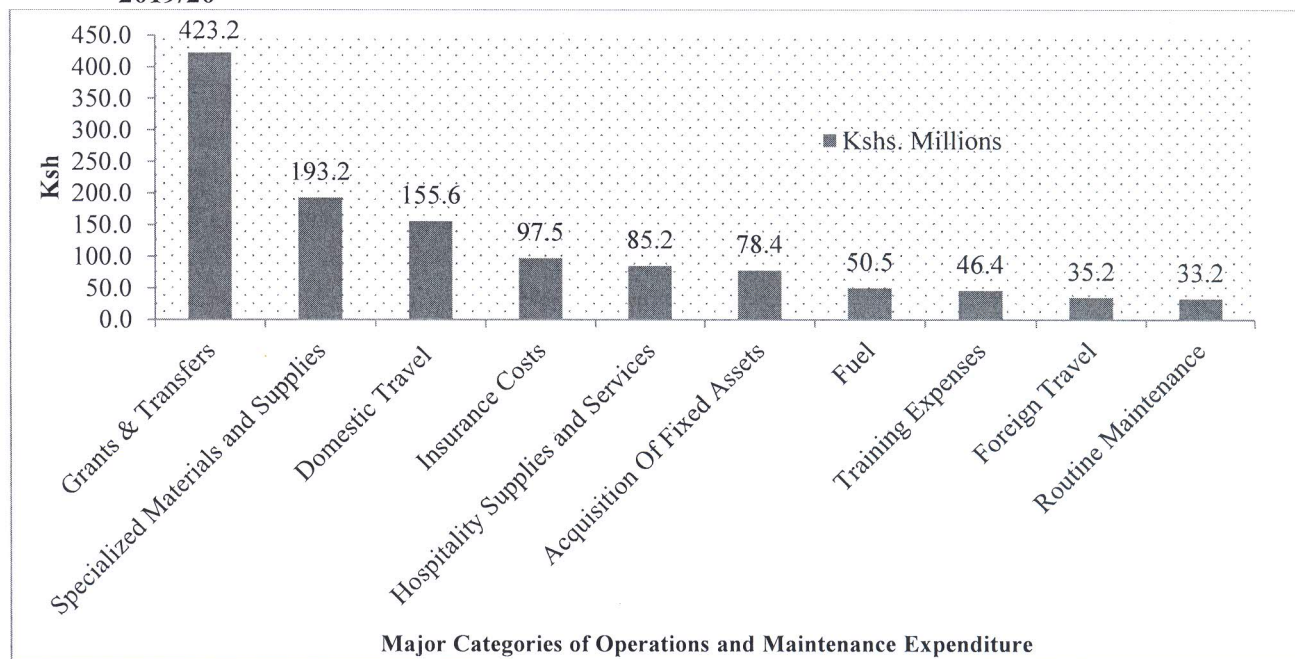
Expenditure Classification	Budget (Ksh.)	Expenditure (Ksh.)	Expenditure as a Percentage of Total Expenditure (%)
Total Recurrent Expenditure	4,732,652,488.00	4,069,064,652.00	79%
Compensation to Employees	2,164,570,573.00	2,140,105,898.00	41%
Operations and Maintenance	2,568,081,915.00	1,928,958,754.00	37%
Total Development Expenditure	2,235,955,835.00	1,098,540,598.00	21%
Development Expenditure	2,235,955,835.00	1,098,540,598.00	21%
Total	6,968,608,323.00	5,167,605,250.00	100%

Source: Samburu County Treasury

1.5 Analysis of Operations and Maintenance Expenditure

Figure 2 shows a summary of Operations and Maintenance expenditure by major categories.

Figure 2: Samburu County, Operations and Maintenance Expenditure by Major Categories in FY 2019/20



Source: Samburu County Treasury

2.0 DEVELOPMENT EXPENDITURE ANALYSIS

The Development expenditure of Ksh. 1.098 Billion represented 49% of the annual development budget of Ksh.2.34 billion. Table 3 provides a summary of development projects with the highest expenditure in the financial year.

Table 3: Samburu County, List of Development Projects with the Highest Expenditure in FY 2019/20

S/No	Project Name/Description	Project Location	Project Budget	Project Actual Expenditure (Ksh.)	Absorption Rate (%)
1	Drilling and Equipping of 35 Boreholes	Countywide	76,017,155.05	76,017,155.05	100.0
2	Support towards Conservancies	Countywide	63,695,215.00	63,695,215.00	100.0
3	Construction of Maralal Market	Maralal Municipality	50,000,000.00	50,000,000.00	100.0
4	Supply and Delivery of Breeding Stock Camel Heifers and Bulls	Wamba	30,492,000.00	30,492,000.00	100.0

S/No	Project Name/Description	Project Location	Project Budget	Project Actual Expenditure (Ksh.)	Absorption Rate (%)
5	Construction of County Referral Hospital Complex	Samburu Central	25,978,400.00	25,978,400.00	100.0
6	Improvement of UNCL Road Poro-Loosuk-Suguta Mar mar	Central	17,935,087.00	17,935,087.00	100.0
7	Construction of Arsim Irrigation Project Phase II	Baragoi	17,738,407.00	17,738,407.00	100.0
8	Improvement of UNCL Road Tuum Lonjorin	Samburu North	16,720,000.00	16,720,000.00	100.0
9	Purchase and Delivery of Certified Seeds	Maralal	16,508,000.00	16,508,000.00	100.0
10	Opening of UNCL Road Marti-Nadome	Samburu North	15,522,000.00	15,522,000.00	100.0

Source: Samburu County Treasury

3.0 BUDGET PERFORMANCE BY DEPARTMENT

Table 4 shows a summary of the approved budget allocation and performance by Department in the FY 2019/20.

Table 4: Samburu County, Budget Performance by Department for FY 2019/20

DEPARTMENT	Recurrent (Ksh.)	Actual (Ksh)	Releases	Actual Absorption	Budget Absorption rate	Development (Ksh.)	Actual (Ksh)	Releases	Actual Absorption	Budget Absorption rate	TOTAL (Ksh)	Total -Actual (Ksh)	Total Releases	Actual Absorption	Budget Absorption rate
County Assembly	490,297,034	490,316,618	490,297,034	100	100	65,000,000	-	-	-	0	555,297,034	490,316,618	490,297,034	100	88
County Executive	480,573,894	433,192,747	416,968,394	104	90	12,000,000	-	-	-	0	492,573,894	433,192,747	416,968,394	104	88
Finance, Economic Planning & ICT	1,011,043,477	837,190,136	944,726,857	89	83	48,016,141	-	-	-	0	1,059,059,618	837,190,136	944,726,857	89	79
Agriculture, Livestock Development, Veterinary Services & Fish	522,785,990	325,590,599	515,606,415	63	62	327,048,293	98,941,908	94,170,308	105	30	849,834,283	424,532,507	609,776,723	70	50
Water, Environment, Natural Resources & Energy	172,751,828	143,961,838	132,933,462	108	83	407,671,563	203,830,125	209,623,863	97	50	580,423,391	347,791,963	342,557,325	102	60
Education and Vocational Training	433,089,068	405,801,733	431,283,834	94	94	165,240,733	76,379,985	77,607,329	98	46	598,329,801	482,181,718	508,891,163	95	81
Medical Services, Public Health & Sanitation	1,030,654,343	940,778,899	934,466,532	101	91	337,913,541	193,773,164	61,858,270	313	57	1,368,567,884	1,134,552,063	996,324,802	114	83
Land, Housing, Physical Planning & Urban Development	143,362,716	105,413,969	112,617,752	94	74	139,972,050	69,972,050	-	-	50	283,334,766	175,386,019	112,617,752	156	62
Roads, Transport & Public Works	98,084,780	75,681,326	79,349,789	95	77	534,204,303	349,629,556	349,629,556	100	65	632,289,082	425,310,882	428,979,345	99	67
Tourism, Trade, Enterprise Development & Cooperatives	183,916,448	162,890,803	152,268,905	107	89	162,889,211	106,013,810	91,059,560	116	65	346,805,659	269,904,613	243,328,465	111	78
Culture, Social Services, Gender, Sports & Youth Affairs	166,092,910	148,245,983	124,980,076	119	89	36,000,000	-	-	-	0	202,092,910	148,245,983	124,980,076	119	73
TOTAL	4,732,652,488	4,069,064,651	4,335,499,051	94	86	2,235,955,835	1,098,540,598	883,948,886	124	49	6,968,608,323	5,167,605,249	5,219,447,937	99	74
Percentages				68	79				83	32				21	17

Source: Samburu County Treasury

Analysis of expenditure by department shows that the Department of Roads, Transport & Public Works recorded the highest absorption rate of development budget at 100 per cent while the Departments of Culture, Finance, County Executive and County Assembly did not report expenditure on development activities.

The County Assembly and the Department of Education had the highest absorption of recurrent budget at 99.9 per cent and 94 per cent respectively while the Department of Agriculture, Livestock Development, Veterinary Services & Fisheries had the lowest at 62 per cent.

4.0 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Table 5 shows a summary of the budget execution by programmes and sub-programmes in FY 2019/20.

Table 5: Samburu County, Budget Execution by Programmes and Sub-programmes in FY 2019/20

Budget Execution by Programmes and Sub-Programmes					
Programme	Sub- Programme	Approved Budget (Ksh)	Actual Payments (Ksh)	Variance	Absorption (%)
COUNTY EXECUTIVE					
0701004210 P1 Management of County Affairs	0701014210 SP1 General Administration and Support Services (Governor, Deputy Governor)	214,993,095	171,840,752	43,152,343	79.9
	0704014210 SP2 Administration of Human Resources in County Public Service	58,474,530	49,852,685	8,621,845	85.3
	0701034210 SP3 Sub County Administration	183,516,452	160,888,092	22,628,360	87.7
	0701044210 SP4 Coordination, Supervision and Human Resource services (C S)	35,589,817	34,386,865	1,202,952	96.6
	Sub total	492,573,894	416,968,394	75,605,500	84.7
FINANCE, ECONOMIC PLANNING & ICT					
0705004210 P1 General Administration Planning and Support Services	0705014210 SP1 Administration Services	761,032,456	619,455,542	141,576,914	81.4
	0705024210 SP2 ICT Services	58,663,643	15,611,021	43,052,622	26.6
	Sub total	819,696,099	635,066,563	184,629,536	77.5
0706004210 P2 Public Finance Management	0706054210 SP5 Accounting Services	33,823,366	21,610,025	12,213,341	63.9
	0706024210 SP2 Resource Mobilization	64,082,101	60,496,273	3,585,828	94.4
	0706034210 SP3 Internal Audit	24,006,198	19,783,258	4,222,940	82.4
	0706044210 SP4 Supply Chain Management	20,674,963	18,888,208	1,786,755	91.4
	0706014210 SP1 Budget Formulation Coordination and Management	10,975,743	9,733,682	1,242,061	88.7
	0706064210 SP6 Fiscal Planning	65,305,352	50,091,876	15,213,476	76.7
	Sub total	218,867,723	180,603,322	38,264,401	82.5
0713004210 P3 General Administration Planning and Support Services	0713014210 SP1 General Administration Planning and Support Services	7,192,574	7,192,574	-	100
	Sub total	7,192,574	7,192,574	-	100
0712004210 P4 Special Programs	0712014210 SP 1 Special Programs	13,303,222	13,115,818	187,404	98.6
	Sub total	13,303,222	13,115,818	187,404	98.6
AGRICULTURE, LIVESTOCK DEVELOPMENT, VETERINARY SERVICES & FISHERIES					

0101004210 P1 General Administration Planning and Support Services	0101014210 SP1 Administration, Planning and Support Services	451,807,841	424,586,825	27,221,016	94
	Sub total	451,807,841	424,586,825	27,221,016	94
0103004210 P2 Livestock Resource Management and Development	0103014210 SP1 Livestock Policy Development and Capacity Building	15,463,500	12,871,897	2,591,603	83.2
	0103024210 SP2 Livestock Production and Management	200,655,988	59,664,834	140,991,154	29.7
	0103034210 SP3 Livestock Diseases Management and Control	57,422,072	9,588,365	47,833,707	16.7
	0103044210 SP4 Livestock Marketing and Rangeland Management	8,847,855	8,082,594	765,261	91.4
	Sub total	282,389,415	90,207,690	192,181,725	31.9
0104004210 P4 Fisheries Development and Management	0104014210 SP1 Management and Development of Fisheries	9,181,970	5,715,542	3,466,428	62.3
	Sub total	9,181,970	5,715,542	3,466,428	62.3
0105004210 P3 Crop Development and Management	0105014210 SP1 Lands and Crops Development	79,681,612	45,290,260	34,391,352	56.8
	0105024210 SP2 Food Security Initiatives	26,773,445	9,887,720	16,885,725	36.9
	Sub total	106,455,057	55,177,980	51,277,077	51.8
WATER, ENVIRONMENT, NATURAL RESOURCES & ENERGY					
1001004210 P1 General Administration Planning and Support Services	1001014210 SP1 General Administration Planning and Support Services	188,922,246	97,469,153	91,453,093	51.6
	Sub total	188,922,246	97,469,153	91,453,093	51.6
1002004210 P2 Environmental Management and Protection	1002014210 SP1 County Environment Management	17,368,039	4,968,564	12,399,475	28.6
	1002024210 SP2 Forests Conservation and Management	6,600,988	2,417,993	4,182,995	36.6
	Sub total	23,969,027	7,386,557	16,582,470	30.8
1003004210 P3 Natural Resources Services	1003024210 SP2 Soil Conservation Management	5,560,486	3,773,700	1,786,786	67.9
	1003034210 SP3 Mining Services	6,596,500	6,037,650	558,850	91.5
	1003044210 SP4 Water Catchment and Protection Services	13,534,208	1,655,266	11,878,942	12.2
	Sub total	25,691,194	11,466,616	14,224,578	44.6
1004004210 P4 Water and sanitation infrastructure	1004014210 SP1 Storm Water Management	6,661,343	4,601,660	2,059,683	69.1
	1004024210 SP2 Water and Sanitation Services	335,179,581	214,023,615	121,155,966	63.9
	Sub total	341,840,924	218,625,275	123,215,649	63.9
EDUCATION AND VOCATIONAL TRAINING					

0501004210 P1 General Administration Planning and Support Services	0501014210 SP1 General Administration Planning and Support Services	209,492,790	130,742,158	78,750,632	62.4
	Sub total	209,492,790	130,742,158	78,750,632	62.4
0502004210 P3 Youth Training and Development	SP 0504014210 Revitalization of Youth Polytechnics	35,450,294	30,735,478	4,714,816	86.7
	Sub total	35,450,294	30,735,478	4,714,816	86.7
0502004210 P2 Early childhood development and Education	0502014210 SP1 Early Childhood Development and Education	353,386,717	321,234,366	32,152,351	90.9
	Sub total	353,386,717	321,234,366	32,152,351	90.9
MEDICAL SERVICES, PUBLIC HEALTH & SANITATION					
0401004210 P1 Preventive and Promotive Health Services	0401044210 SP2 Environmental & Health Promotion	121,441,604	92,707,192	28,734,412	76.3
	0402014210 SP1 Nutrition	14,039,518	14,025,207	14,311	99.9
	0401054210 SP3 Communicable Disease Control	82,983,434	82,548,946	434,488	99.5
	0401064210 SP4 Non-communicable Disease Prevention & Control	38,795,768	37,420,343	1,375,425	96.5
	0401074210 SP5 Reproductive, Maternal, Neonatal, child and Adolescent Health	60,775,090	58,268,827	2,506,263	95.9
	Sub total	318,035,414	284,970,515	33,064,899	89.6
0402004210 P2 Curative Health	0402044210 SP1 County Hospital and Referral Services	409,645,320	339,455,234	70,190,086	82.9
	0402054210 SP2 Free Primary Health Services	158,200,280	131,933,815	26,266,465	83.4
	Sub total	567,845,600	471,389,049	96,456,551	83
0403004210 P3 General Administration Planning and Support Services	0403014210 SP1 Health Infrastructure Development	296,466,715	202,323,896	94,142,819	68
	0403034210 SP2 Human Resource Management and Development	79,393,225	71,716,535	7,676,690	90.3
	0403044210 SP3 Monitoring and Evaluation, Research and Development	4,825,018	4,207,007	618,011	87.2
	0403054210 SP4 Health Policy, Planning & Financing	44,911,541	36,542,323	8,369,218	81.4
	0403064210 SP5 Health Standards and Quality Assurance Services	57,090,371	57,090,371	-	100
	Sub total	482,686,870	371,880,132	110,806,738	77

LANDS, HOUSING, PHYSICAL PLANNING & URBAN DEVELOPMENT					
0101004210 P1 General Administration Planning and Support Services	0101014210 SP1 Administration, Planning and Support Services	48,956,649	27,601,350	21,355,299	56.4
	Sub total	48,956,649	27,601,350	21,355,299	56.4
0102004210 P2 Land policy Planning and Housing	0102014210 SP1 Land Use Planning	27,210,778	10,128,165	17,082,613	37.2
	0102034210 SP2 Land Survey and Mapping	10,829,070	6,778,295	4,050,775	62.6
	0102044210 SP3 Housing Management Services	867,536	453,593	413,943	52.3
	Sub total	38,907,384	17,360,053	21,547,331	44.6
0106004210 P3 Urban Centres Administration	0106014210 SP1 Urban Centre Management	195,470,733	124,709,416	70,761,317	63.8
	Sub total	195,470,733	124,709,416	70,761,317	63.8
ROADS, TRANSPORT & PUBLIC WORKS					
0201004210 P1 General Administration Planning and Support Services	0201014210 SP1 General Administration Planning and Support Services	86,296,721	25,470,640	60,826,081	29.5
	0201034210 SP2 Firefighting Services	385,786	-	385,786	0
	0201044210 SP3 Design, Implementation and Supervision of Public Buildings	19,796,380	18,017,958	1,778,422	91.
	Sub total	106,478,887	43,488,598	62,990,289	40.8
0202004210 P2 Roads and public Infrastructure Development	0202014210 SP1 Construction, Rehabilitation and Maintenance of Roads and Bridges	482,298,807	361,223,703	121,075,104	74.9
	0202024210 SP2 Design, Supervision and Rehabilitation of County Buildings	10,904,542	-	10,904,542	0
	0202034210 SP3 Street Lights Management	23,956,658	7,931,548	16,025,110	33.1
	0202044210 SP4 Public Road transport and Parking	8,650,189	3,666,035	4,984,154	42.4
	Sub total	525,810,196	372,821,286	152,988,910	70.9
TOURISM, TRADE, ENTERPRISE DEVELOPMENT & COOPERATIVES					
0301004210 P1 General Administration Planning and Support Services	0301014210 SP1 General Administration Planning and Support Services	49,762,894	30,332,651	19,430,243	61
	Sub total	49,762,894	30,332,651	19,430,243	61
0302004210 P2 Cooperatives Development and Management	0302014210 SP1 Governance and Accountability	19,496,148	11,191,644	8,304,504	57.4
	Sub total	19,496,148	11,191,644	8,304,504	57.4
0304004210 P4 Tourism Development and Promotion	0304014210 SP1 Tourism Promotion and Marketing	207,789,402	157,398,128	50,391,274	75.8
	Sub total	207,789,402	157,398,128	50,391,274	75.8

0305004210 P5 Trade Development and Promotion	0305014210 SP1 Domestic Trade Development	49,540,959	29,186,691	20,354,268	58.9
	Sub total	49,540,959	29,186,691	20,354,268	58.9
0306004210 P6 P1 General Administration Planning and Support Services	0306014210 SP6 SP1 General Administration Planning and Support Services	20,216,256	15,219,350	4,996,906	75.3
	Sub total	20,216,256	15,219,350	4,996,906	75.3
CULTURE, SOCIAL SERVICES, GENDER, SPORTS & YOUTH AFFAIRS					
0901004210 P1 General Administration Planning and Support Services	0901014210 SP1 General Administration Planning and Support Services	50,198,696	38,511,597	11,687,099	76.7
	Sub total	50,198,696	38,511,597	11,687,099	76.7
0902004210 P2 Culture and social Services development	0902014210 SP1 Conservation of Heritage	9,321,500	1,813,680	7,507,820	19.5
	0902024210 SP2 Development and Promotion of Culture	11,559,858	7,643,647	3,916,211	66.1
	0902034210 SP3 Social Welfare and Gender	47,050,000	19,234,580	27,815,420	40.9
	0902044210 SP4 Community Mobilization and Development	12,227,810	4,865,643	7,362,167	39.8
	Sub total	80,159,168	33,557,550	46,601,618	41.9
0903004210 P3 Promotion of other sports activities	0903014210 SP1 Development and Management of Sports Facilities	5,334,500	2,958,350	2,376,150	55.5
	Sub total	5,334,500	2,958,350	2,376,150	55.5
0503004210 P3 Sports Development	0503034210 SP3 Sports Development, Training and Competition	51,506,444	15,022,420	36,484,024	29.2
	Sub total	51,506,444	15,022,420	36,484,024	29.2
0904014210 P1 General Administration Planning and Support Services	0904004210 SP1 General Administration Planning and Support Services	14,894,102	12,167,650	2,726,452	81.7
	Sub total	14,894,102	12,167,650	2,726,452	81.7
COUNTY ASSEMBLY					
0707004210 P1 County Assembly Administration	0707014210 SP1 Legislative and Oversight	54,761,166	54,518,718	242,448	99.6
	0707024210 SP2 County Assembly Administration	281,730,088	216,642,762	65,087,326	76.9
	0707034210 SP3 Representation	218,805,780	218,771,137	34,643	99.9
	Sub total	555,297,034	489,932,617	65,364,417	88.2
Grand Total		6,968,608,323	5,167,605,249	1,801,003,074	74

Source: Samburu County Treasury

Based on the implementation status as shown in table 5, the best performing programs were: Finance Administration at 100 per cent, Special Programs at 98.6 per cent, Agriculture Administration at 94 per cent, and Early Childhood Development and Education at 90.9 per cent of budget allocation.

5.0 KEY OBSERVATION

- a) Low absorption of development funds. The County spent Ksh.947.40 million in FY 2019/20 out of annual development budget of Ksh.2.34 billion. The development expenditure represented 42% of the annual development.