COUNTY GOVERNMENT OF SAMBURU

COUNTY BUDGET IMPLEMENTATION REPORT

FOR THE YEAR 2020/21-Q1

NOVEMBER 2020

PREFACE

This first quarter report fulfils the county's obligation under Section 166 of the Public Finance Management Act to prepare and publish quarterly budget implementation reports. The law specifies that these reports shall contain both financial and non-financial information. This is the first report in FY 2020-21 and presents information on budget performance by the departments in the period 1st July to 30th September, 2020. Information on budget performance is presented on aggregate and on individual department performance.

The report provides details about revenue, expenditure, and capital projects. Information is provided at the program and sub-program level in a format that is consistent with the approved budget estimates.

The county did not improve on its absorption of capital funds in the first quarter as there was no capital expenditures during the review period. I urge the departments to move with speed in putting up mechanisms to hasten the implementation especially the roll-over funds. In particular, I urge stakeholders to actively scrutinize this report in order to take necessary action towards enhancement of transparency and accountability in the management of public resources as enshrined in the constitution and PFM Act, 2012. This will go a long way in providing feedback towards efficient and effective service delivery and attainment of the County Government's objectives.

DORCAS LEKISANYAL

CECM-FINANCE ECONOMIC PLANNING AND ICT

SAMBURU COUNTY GOVERNMENT
30 NOV 2020
P O Box 3-20600,
MARALAL
CEC FINANCE ICT AND ECONOMIC PLANNING

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ACRONYMS

ASDSP	Agriculture Sector Development Support Programme
CECM	County Executive Committee Member
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

1. Overview of FY 2020/21 Budget

The County's approved budget for FY 2020/21 was Ksh.5.08 billion, comprising of Ksh.1.63 billion (31.9 per cent) and Ksh.3.48 billion (68.1 per cent) allocations for development and recurrent programmes respectively.

To finance the budget, the County expected to receive Ksh.3.98 billion (78.1 per cent) being equitable share of revenue raised nationally, Ksh.602.39 million (11.8 per cent) as total conditional grants, generate Ksh.280.31 million (5.5 per cent) from own sources of revenue, and the cash balance of Ksh.237.99 million (4.7 per cent) from FY 2019/20.

2. Revenue Performance

During the first quarter of FY2020/21, the County received Ksh.396.72 million as equitable share of the revenue raised nationally and raised Ksh.8.19 Million as own-source revenue. The Balances brought forward in the special Accounts were Ksh. 237,994,506. The total funds available for budget implementation during the period amounted to Ksh. **642,910,890.40** as shown in Table 1.

Table 1: Samburu County, Revenue Performance in FY 2020/21

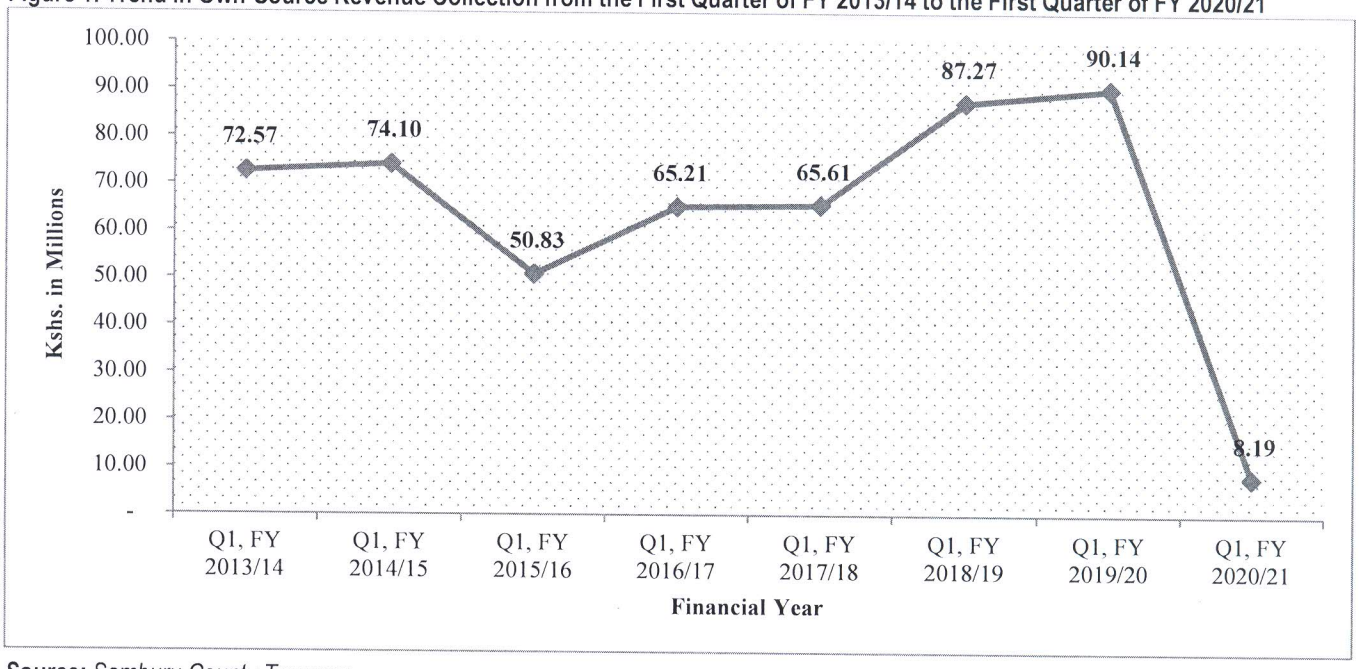
S/No.	Revenue	Annual Budget Allocation (Ksh)	Actual Receipts (Ksh.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A	**Equitable Share of Revenue Raised Nationally**			
1	**Equitable Share of Revenue Raised Nationally**	3,987,900,000.00	396,722,902.00	10%
B.	**Conditional Grants from the National Government**			
2	Compensation for User Fee Foregone	5,235,578.00	0	0%
3	Leasing of Medical Equipment	132,021,277.00	0	0%
4	Road Maintenance Fuel Levy Fund	118,859,147.00	0	0%
5	Rehabilitation of Village Polytechnics	10,549,894.00	0	0%
Sub Total		**266,665,896.00**	**0**	0%
C	**Loans and Grants from Development Partners**			
6	Transforming Health systems for Universal care Project (WB)	31,320,789	0	0%
7	IDA (WB) Credit (National Agricultural and Rural Inclusive Growth Project NAGRIP)	216,145,500	0	0%
8	IDA (WB) Credit: Kenya Devolution Support Project (KDSP) Level 1 Grant	45,000,000	0	0%
9	DANIDA Grant	13,140,000	0	0%
10	Sweden - Agricultural Sector Development Support Programme (ASDSP) II	14,496,213	0	0%
11	EU Grant (Instruments for Devolution Advise and Support IDEAS)	15,626,168.00	0	0%
Sub Total		**335,728,670.00**	**0**	0%
D	**Other Sources of Revenue**			
12	Own Source Revenue	280,312,319.00	8,193,482.40	3%
13	Balance b/f from FY 2019/20 for various Special Purpose Accounts (Conditional Grants)	237,994,506	237,994,506	100%

Sub Total	518,306,825.00	246,187,988.40	
Grand Total	5,108,601,391.00	642,910,890.40	13%

Source: *Samburu County Treasury*

Figure 1 shows the trend in own-source revenue collection from the first quarter of FY 2013/14 to the first quarter of FY 2020/21.

Figure 1: Trend in Own-Source Revenue Collection from the First Quarter of FY 2013/14 to the First Quarter of FY 2020/21



Source: *Samburu County Treasury*

During the first quarter of FY 2020/21, the County generated a total of Ksh.8.19 million as own-source revenue. This amount represented a decrease of 90.9 per cent when compared to Ksh.90.14 million realised during the same period in FY 2019/20, and represented 2.9 per cent of the annual target.

The significant decrease was attributed to the fact that the County's top revenue source over the years has been the tourism sector that contributed 89.6 per cent (Ksh.80.78 million) of the own source revenue during the first quarter of the last financial year. Additionally, the contribution from the County markets has dwindled too due to the COVID-19 pandemic that has resulted to lock downs and travel restrictions and thus affected the County and the Country revenues adversely.

3. Exchequer Issues

The Controller of Budget approved withdrawal of Ksh.396.72 million from the CRF account during the reporting period. This was entirely for recurrent programmes.

4. Overall Expenditure Review

A total of Ksh.656.15 million was spent on recurrent programmes. This expenditure was entirely for recurrent activities and represented an absorption rate of 18.9 per cent and no development in the period.

By close of the first quarter FY 2020/21, the County had only received one exchequer release of Ksh.396.72 million.

5. Expenditure by Economic Classification

Analysis of expenditure/commitment by economic classification indicates that Ksh.612.98 million was spent on Compensation to Employees and Ksh.43.16 million on Operations and Maintenance activities.

Table 2: Summary of FY 2020/21 Expenditure by Economic Classification

Expenditure Classification	Budget (Ksh.)	Exchequer Issues (Ksh.)	Expenditure (Ksh.)	Absorption (%)
Total Recurrent Expenditure	**3,477,144,186.00**	**396,722,902.00**	**656,149,113.00**	**18.9**
Compensation to Employees	2,159,589,106.00	331,856,756.00	612,984,678.00	28.4
Operations and Maintenance	1,317,555,080.00	64,866,146.00	43,164,435.00	3.3
Total Development Expenditure	**1,631,457,205.00**	**0.00**	**0.00**	**0.0**
Development Expenditure	1,631,457,205.00	0.00	0.00	0.0
Total	**5,108,601,391.00**	**396,722,902.00**	**656,149,113.00**	**12.8**

***Source**: Samburu County Treasury*

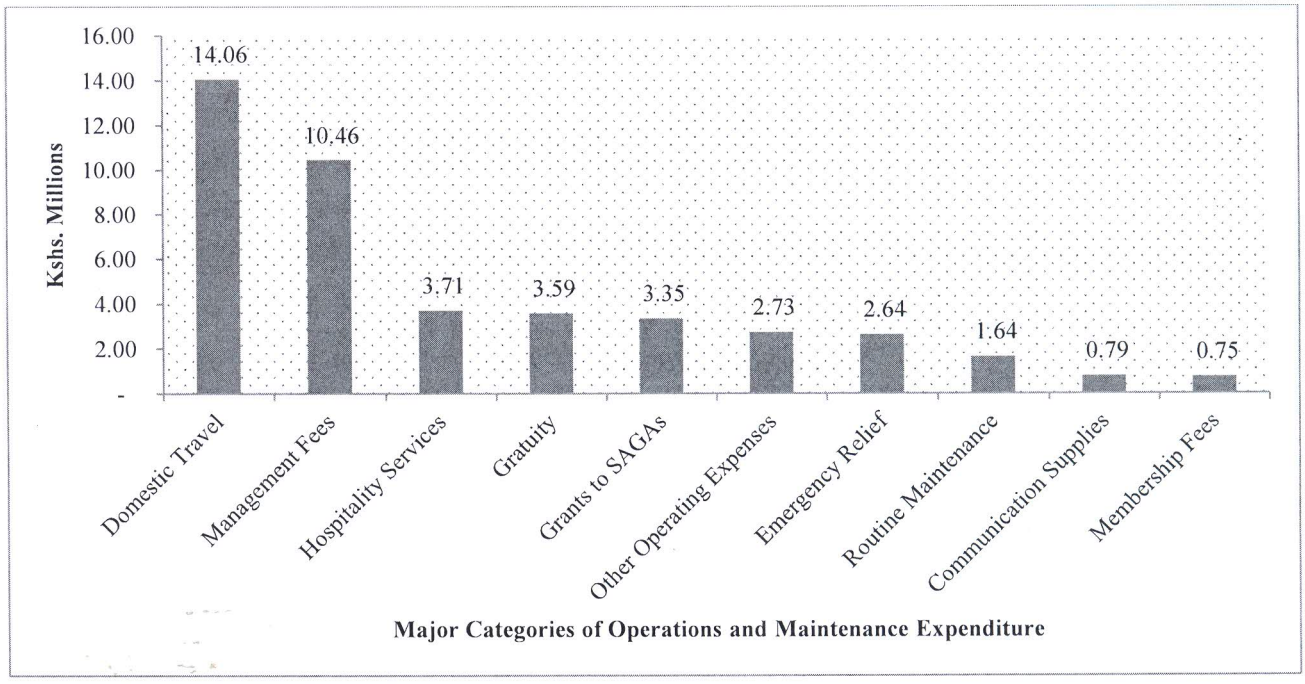
6. Expenditure on Personnel Emoluments

Expenditure on Compensation to Employees was Ksh.612.98 Million and represented 28% of the total compensation to Employee costs in the financial year. The operation and maintenance cost were Ksh 43,164,435 representing 3.3% of the total cost of Ksh 1,317,555,080 as indicated in the table above.

7. 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 2020/21



***Source**: Samburu County Treasury*

8. Development Expenditure Analysis

There was no development expenditure in the first quarter of the 2020/21 financial year.

9. Budget Performance by Department

Table shows a summary of the approved budget allocation and performance by Department in the FY 2020/21.

Table 3: Samburu County, Budget Performance by Department for FY 2020/21

Department	Budget Allocation (Ksh. Million)		Exchequer Issues (Ksh. Million)	Expenditure (Ksh. Million)	Absorption rate (%)
	Rec	Dev	Rec	Rec	Rec
County Assembly	450.6	45	55.85	99.46	22.1%
County Executive	404.5	13	46.24	87.64	21.7%
Finance, Economic Planning & ICT	448.94	20	51.21	71.92	16.0%
Agriculture, Livestock Development, Veterinary Services & Fisheries	344.17	248.92	39.42	14.34	4.2%
Water, Environment, Natural Resources & Energy	119.94	296.1	13.25	9.92	8.3%
Education and Vocational Training	383.47	106.8	43.22	123.01	32.1%
Medical Services, Public Health & Sanitation	933.44	243.63	104.18	215.52	23.1%
Lands, Housing, Physical Planning & Urban Development	81.57	80	8.95	12.79	15.7%
Roads, Transport & Public Works	66.25	377.41	7.04	3.14	4.7%
Tourism, Trade, Enterprise Development & Cooperatives	154.29	162.6	17.24	6.41	4.2%
Culture, Social Services, Gender, Sports & Youth Affairs	89.97	38	10.13	12.01	13.3%
TOTAL	**3,477.14**	**1,631.46**	**396.73**	**656.16**	**18.9%**

Source: *Samburu County Treasury*

The Department of Education and Vocational Training had the highest absorption of recurrent budget at 32.1% while the Department of Agriculture, Livestock Development, Veterinary Services & Fisheries had the lowest at 4.2 %.

There was no development expenditure for the period under review.

10. Budget Execution by Programmes and Sub-Programmes

Table shows a summary of the budget execution by programmes and sub-programmes in FY 2020/21.

Table 4: Samburu County, Budget Execution by Programmes and Sub-programmes in FY 2020/21

Programme	Sub- Programme	Approved Budget (Ksh)	Actual Payments (Ksh)	Variance (Ksh.)	Implementation Status (%)
COUNTY EXECUTIVE					
0701004210 P1 Management of County Affairs	0701014210 SP1 General Administration and Support Services (Governor, Deputy Governor)	161,556,290.00	48,763,152.00	112,793,138.00	30.2%
	0704014210 SP2 Administration of Human Resources in County Public Service	48,446,625.3	2,107,484.00	46,339,141.63	4.4%
	0701034210 SP3 Sub County Administration	169,202,094.00	33,279,722.00	135,922,372.00	19.7%
	0701044210 SP4 Coordination, Supervision and Human Resource Services (C S)	38,294,586.20	3,490,232.00	34,804,354.20	9.1%
	Sub total	**417,499,595.53**	**87,640,590.00**	**329,859,005.83**	**21.0%**
FINANCE, ECONOMIC PLANNING & ICT					
0705004210 P1 General Administration Planning and Support Services	0705014210 SP1 Administration Services	220,638,488.20	12,397,559.00	208,240,929.20	5.6%
	0705024210 SP2 ICT Services	24,801,716.00	2,494,868.65	22,306,847.35	10.1%
	Sub total	**245,440,204.20**	**14,892,427.65**	**230,547,776.55**	**6.1%**
0706004210 P2 Public Finance Management	0706054210 SP5 Accounting Services	29,654,458.00	9,776,546.75	19,877,911.25	33.0%
	0706024210 SP2 Resource Mobilization	71,484,818.00	25,271,268.20	46,213,549.80	35.4%
	0706034210 SP3 Internal Audit	14,486,714.00	3,972,421.00	10,514,293.00	27.4%
	0706044210 SP4 Supply Chain Management	18,654,266.00	4,381,470.45	14,272,795.55	23.5%
	0706014210 SP1 Budget Formulation Coordination and Management	9,481,050.00	2,510,310.00	6,970,740.00	26.5%
	0706064210 SP6 Fiscal Planning	60,451,670.00	5,303,271.95	55,148,398.05	8.8%
	Sub total	**204,212,976.00**	**51,215,288.35**	**152,997,687.65**	**25.1%**
0713004210 P3 General Administration Planning and Support Services	0713014210 SP1 General Administration Planning and Support Services	5,523,997.20	863,874.00	4,660,123.20	15.6%
	Sub total	**5,523,997.20**	**863,874.00**	**4,660,123.20**	**15.6%**
0712004210 P4 Special Programs	0712014210 SP 1 Special Programs	13,763,776.40	4,944,611.00	9,791,355.40	28.9%
	Sub total	**13,763,776.40**	**4,944,611.00**	**9,791,355.40**	**35.9%**
AGRICULTURE, LIVESTOCK DEVELOPMENT, VETERINARY SERVICES & FISHERIES					

Programme	Sub- Programme	Approved Budget (Ksh)	Actual Payments (Ksh)	Variance (Ksh.)	Implementation Status (%)
0101004210 P1 General Administration Planning and Support Services	0101014210 SP1 Administration, Planning and Support Services	267,439,654.70	6,629,609.00	260,810,045.70	2.5%
	Sub total	**267,439,654.70**	**6,629,609.00**	**260,810,045.70**	**2.5%**
0103004210 P2 Livestock Resource Management and Development	0103014210 SP1 Livestock Policy Development and Capacity Building	10,505,622.00	2,568,648.50	7,936,973.50	24.5%
	0103024210 SP2 Livestock Production and Management	42,773,504.00	985,589.00	41,787,915.00	2.3%
	0103034210 SP3 Livestock Diseases Management and Control	39,349,902.00	823,221.50	38,526,680.50	2.1%
	0103044210 SP4 Livestock Marketing and Rangeland Management	133,690,955.00	-	133,690,955.00	0.0%
	Sub total	**226,319,983.00**	**4,377,459.00**	**221,942,524.00**	**1.9%**
0104004210 P4 Fisheries Development and Management	0104014210 SP1 Management and Development of Fisheries	6,468,596.00	91,088.40	6,377,507.60	1.4%
	Sub total	**6,468,596.00**	**91,088.40**	**6,377,507.60**	**1.4%**
0105004210 P3 Crop Development and Management	0105014210 SP1 Lands and Crops Development	77,644,401.00	2,346,339.60	75,298,061.40	3.0%
	0105024210 SP2 Food Security Initiatives	15,216,436.00	892,056.00	14,324,380.00	5.9%
	Sub total	**92,860,837.00**	**3,238,395.60**	**89,622,441.40**	**3.5%**
WATER, ENVIRONMENT, NATURAL RESOURCES & ENERGY					
1001004210 P1 General Administration Planning and Support Services	1001014210 SP1 General Administration Planning and Support Services	88,430,668.20	4,349,718.00	84,080,950.20	4.9%
	Sub total	**88,430,668.20**	**4,349,718.00**	**84,080,950.20**	**4.9%**
1002004210 P2 Environmental Management and Protection	1002014210 SP1 County Environment Management	7,818,420.00	-	7,818,420.00	0.0%
	1002024210 SP2 Forests Conservation and Management	1,455,494.00	-	1,455,494.00	0.0%
	Sub total	**9,273,914.00**	**-**	**9,273,914.00**	**0.0%**
1003004210 P3 Natural Resources Services	1003024210 SP2 Soil Conservation Management	5,796,174.00	30,000.00	5,766,174.00	0.5%
	1003034210 SP3 Mining Services	1,756,600.00	18,000.00	1,738,600.00	1.0%
	1003044210 SP4 Water Catchment and Protection Services	50,203,486.00	30,000.00	50,173,486.00	0.1%
	Sub total	**57,756,260.00**	**78,000.00**	**57,678,260.00**	**0.1%**
1004004210 P4 Water and	1004014210 SP1 Storm Water Management	5,145,059.00	34,800.00	5,110,259.00	0.7%

Programme	Sub- Programme	Approved Budget (Ksh)	Actual Payments (Ksh)	Variance (Ksh.)	Implementation Status (%)
Sanitation Infrastructure	1004024210 SP2 Water and Sanitation Services	255,435,121.00	5,453,008.00	249,982,113.00	2.1%
	Sub total	**260,580,180.00**	**5,487,808.00**	**255,092,372.00**	**2.1%**
EDUCATION AND VOCATIONAL TRAINING					
0501004210 P1 General Administration Planning and Support Services	0501014210 SP1 General Administration Planning and Support Services	153,518,314.20	7,921,033.00	145,597,281.20	5.2%
	Sub total	**153,518,314.20**	**7,921,033.00**	**145,597,281.20**	**5.2%**
0502004210 P3 Youth Training and Development	SP 0504014210 Revitalization of Youth Polytechnics	26,921,336.00	1,391,434.00	25,529,902.00	5.2%
	Sub total	**26,921,336.00**	**1,391,434.00**	**25,529,902.00**	**5.2%**
0502004210 P2 Early childhood Development and Education	0502014210 SP1 Early Childhood Development and Education	309,826,838.00	113,695,495.00	196,131,343.00	36.7%
	Sub total	**309,826,838.00**	**113,695,495.00**	**196,131,343.00**	**36.7%**
MEDICAL SERVICES, PUBLIC HEALTH & SANITATION					
0401004210 P1 Preventive and Promotive Health Services	0401044210 SP2 Environmental & Health Promotion	71,490,325.00	13,934,110.00	58,403,520.00	18.3%
	0402014210 SP1 Nutrition	13,898,410.00	2,108,260.00	11,790,150.00	15.2%
	0401054210 SP3 Communicable Disease Control	86,203,050.00	18,549,602.35	61,904,786.00	28.2%
	0401064210 SP4 Non-communicable Disease Prevention & Control	37,877,350.00	7,221,253.50	34,991,950.00	7.6%
	0401074210 SP5 Reproductive, Maternal, Neonatal, Child and Adolescent Health	50,307,630.00	13,086,805.25	43,086,377.00	14.4%
	Sub total	**259,776,765.00**	**54,900,031.10**	**210,176,783.00**	**21.1%**
0402004210 P2 Curative Health	0402044210 SP1 County Hospital and Referral Services	415,462,117.00	104,478,384.00	310,983,733.00	25.1%
	0402054210 SP2 Free Primary Health Services	109,362,174.00	447,290.00	83,350,933.00	23.8%
	Sub total	**524,824,291.00**	**104,925,674.00**	**394,334,666.00**	**20.0%**
0403004210 P3 General Administration Planning and Support Services	0403014210 SP1 Health Infrastructure Development	40,879,776.00	2,885,400.00	40,432,486.00	1.1%
	0403034210 SP2 Human Resource Management and Development	75,155,826.00	24,298,263.80	61,221,716.00	18.5%
	0403044210 SP3 Monitoring and Evaluation, Research and Development	4,934,656.00	-	4,934,656.00	0.0%
	0403054210 SP4 Health Policy, Planning & Financing	180,156,398.40	2,503,460.00	177,652,938.40	1.4%

Programme	Sub- Programme	Approved Budget (Ksh)	Actual Payments (Ksh)	Variance (Ksh.)	Implementation Status (%)
	0403064210 SP5 Health Standards and Quality Assurance Services	91,340,244.00	26,011,241.10	72,790,641.00	20.3%
	Sub total	**392,466,900.40**	**55,698,364.90**	**357,032,437.40**	**14.2%**
LANDS, HOUSING, PHYSICAL PLANNING & URBAN DEVELOPMENT					
0101004210 P1 General Administration Planning and Support Services	0101014210 SP1 Administration, Planning and Support Services	33,721,711.20	6,642,589.00	27,079,122.20	19.7%
	Sub total	**33,721,711.20**	**6,642,589.00**	**27,079,122.20**	**19.7%**
0102004210 P2 Land policy Planning and Housing	0102014210 SP1 Land Use Planning	36,007,344.00	75,600.00	35,931,744.00	0.2%
	0102034210 SP2 Land Survey and Mapping	8,571,690.00	1,000,000.00	7,571,690.00	11.7%
	0102044210 SP3 Housing Management Services	853,340.00	74,700.00	778,640.00	8.8%
	Sub total	**45,432,374.00**	**1,150,300.00**	**44,282,074.00**	**2.5%**
0106004210 P3 Urban Centres Administration	0106014210 SP1 Urban Centre Management	82,417,925.00	5,000,000.00	77,417,925.00	6.1%
	Sub total	**82,417,925.00**	**5,000,000.00**	**77,417,925.00**	**6.1%**
ROADS, TRANSPORT & PUBLIC WORKS					
0201004210 P1 General Administration Planning and Support Services	0201014210 SP1 General Administration Planning and Support Services	302,081,428.20	1,831,984.00	300,249,444.20	0.6%
	0201034210 SP2 Firefighting Services	31,957,137.00	-	31,957,137.00	0.0%
	0201044210 SP3 Design, Implementation and Supervision of Public Buildings	10,751,858.00	590,028.00	10,161,830.00	5.5%
	Sub total	**344,790,423.20**	**2,422,012.00**	**342,368,411.20**	**0.7%**
0202004210 P2 Roads and public Infrastructure Development	0202014210 SP1 Construction, Rehabilitation and Maintenance of Roads and Bridges	73,069,024.00	-	73,069,024.00	0.0%
	0202024210 SP2 Design, Supervision and Rehabilitation of County Buildings	6,931,654.00	-	6,931,654.00	0.0%
	0202034210 SP3 Street lights Management	11,608,766.00	580,051.00	11,028,715.00	5.0%
	0202044210 SP4 Public Road Transport and Parking	7,261,449.20	137,659.00	7,123,790.20	1.9%
	Sub total	**98,870,893.20**	**717,710.00**	**98,153,183.20**	**0.7%**
TOURISM, TRADE, ENTERPRISE DEVELOPMENT & COOPERATIVES					
0301004210 P1 General Administration Planning and	0301014210 SP1 General Administration Planning and Support Services	16,202,722.20	194,885.00	16,007,837.20	1.2%
	Sub total	**16,202,722.20**	**194,885.00**	**16,007,837.20**	**1.2%**

Programme	Sub- Programme	Approved Budget (Ksh)	Actual Payments (Ksh)	Variance (Ksh.)	Implementation Status (%)
Support Services					
0302004210 P2 Cooperatives Development and Management	0302014210 SP1 Governance and Accountability	24,071,610.00	245,800.00	23,825,810.00	1.0%
	Sub total	**24,071,610.00**	**245,800.00**	**23,825,810.00**	**1.0%**
0304004210 P4 Tourism Development and Promotion	0304014210 SP1 Tourism Promotion and Marketing	223,956,108.00	1,982,900.00	221,973,208.00	0.9%
	Sub total	**223,956,108.00**	**1,982,900.00**	**221,973,208.00**	**0.9%**
0305004210 P5 Trade Development and Promotion	0305014210 SP1 Domestic Trade Development	31,577,473.00	135,282.00	31,442,191.00	0.4%
	Sub total	**31,577,473.00**	**135,282.00**	**31,442,191.00**	**0.4%**
0306004210 P6 P1 General Administration Planning and Support Services	0306014210 SP6 SP1 General Administration Planning and Support Services	21,081,110.20	3,846,590.00	17,234,520.20	18.2%
	Sub total	**21,081,110.20**	**3,846,590.00**	**17,234,520.20**	**18.2%**
CULTURE, SOCIAL SERVICES, GENDER, SPORTS & YOUTH AFFAIRS					
0901004210 P1 General Administration Planning and Support Services	0901014210 SP1 General Administration Planning and Support Services	44,115,890.00	6,809,160.00	37,306,730.00	15.4%
	Sub total	**44,115,890.00**	**6,809,160.00**	**37,306,730.00**	**15.4%**
0902004210 P2 Culture and Social Services Development	0902014210 SP1 Conservation of Heritage	978,000.00	53,950.00	924,050.00	5.5%
	0902024210 SP2 Development and Promotion of Culture	5,328,170.00	188,600.00	5,139,570.00	3.5%
	0902034210 SP3 Social Welfare and Gender	16,438,000.00		16,438,000.00	0.0%
	0902044210 SP4 Community Mobilization and Development	6,106,692.00		6,106,692.00	0.0%
	Sub total	**28,850,862.00**	**242,550.00**	**28,608,312.00**	**0.8%**
0903004210 P3 Promotion of Other Sports Activities	0903014210 SP1 Development and Management of Sports Facilities	1,085,000.00		1,085,000.00	0.0%
	Sub total	**1,085,000.00**	**-**	**1,085,000.00**	**0.0%**
0503004210 P3 Sports Development	0503034210 SP3 Sports Development, Training and Competition	39,373,600.00	2,733,200.00	36,640,400.00	6.9%
	Sub total	**39,373,600.00**	**2,733,200.00**	**36,640,400.00**	**6.9%**
0904014210 P1 General Administration Planning and	0904004210 SP1 General Administration Planning and Support Services	14,546,383.20	2,226,651.00	12,319,732.20	15.3%
	Sub total	**14,546,383.20**	**2,226,651.00**	**12,319,732.20**	**15.3%**

Programme	Sub- Programme	Approved Budget (Ksh)	Actual Payments (Ksh)	Variance (Ksh.)	Implementation Status (%)
Support Services					
COUNTY ASSEMBLY					
0707004210 P1 County Assembly Administration	0707014210 SP1 Legislative and Oversight	48,997,492.00	10,962,654.00	38,034,838.00	22.4%
	0707024210 SP2 County Assembly Administration	243,308,595.00	60,312,164.00	215,124,830.00	11.6%
	0707034210 SP3 Representation	203,296,132.00	28,183,765.00	142,983,968.00	29.7%
	Sub total	**495,602,219.00**	**99,458,583.00**	**396,143,636.00**	**20.1%**
Grand Total		**5,108,601,391.00**	**5,108,601,391.33**	**656,149,113.00**	**4,453,424,468.33**

Source: *Samburu County Treasury*

Based on the implementation status as shown in Table , the programs with the highest absorption rates were: Early childhood Development & Education and Special Programs at 36.7 per cent and 35.9 per cent of budget allocation respectively.

11. Key Observations and Recommendations

In the course of overseeing and reporting on implementation of the County budget, the County Treasury identified the following challenges which hampered effective implementation;

1. Non absorption of development funds in the first quarter of FY 2020/21. There was no expenditure on development activities.
2. Under performance of own revenue at Ksh.8.19 million against annual projection of Ksh.280.31 million. The realised own source revenue represented 2.9 % of its annual target.