

COUNTY GOVERNMENT OF SAMBURU



BUDGET IMPLEMENTATION REPORT

FOR THE YEAR 2024/25 (Q2)

JANUARY 2025

PREFACE

I am pleased to present the Financial Year (FY) 2024/25 Second quarter Budget Implementation Review Report covering July 2024 to December 2024. This report provides an in-depth analysis of the budget performance of both County Assembly and Executive. It examines the receipts deposited into the County Revenue Funds, exchequer disbursements, expenditures, and the absorption of funds against the approved budget. The report also identifies key challenges that affected effective budget implementation during this period and offers recommendations to address these issues.

This Second quarter of the year report fulfills 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 second report in FY 2024-25 and presents information on-budget performance by the departments in the half year of the financial year 2024-2025. 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's approved budget for FY 2024/25 was Kshs.7.325 billion, comprising of Kshs.2.25 billion (31 percent) and Kshs.5.06 billion (69 percent) allocation for development and recurrent programs respectively.

The total payments during the reporting period, the County spent **Kshs 2.289** billion which comprise of **Kshs 1.85** billion on recurrent programs and **Kshs 433** million on development activities. The overall absorption rate is **32 percent**

This report aims to inform the County Assembly, the County Executive and the public about budget implementation and improving public funds' management. I encourage all citizens and stakeholders in public finance management to engage with this report and critically assess how County Government are utilizing public resources.

The preparation of this report reflects the commitment and hard work of the staff from County Treasury office and other County Departments, whose dedication I sincerely acknowledge and appreciate.


Hon Silvana Kaparo

CECM – Finance, Economic Planning and ICT

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Abbreviations

CRF	Consolidated Revenue Fund
FY	Financial Year
KDSP	Kenya Devolution support programmes
KUSP	Kenya Urban Support Programme
Kshs	Kenya Shillings

Overview of FY 2024/25 Budget

The County approved budget for FY 2024/25 is **Kshs.7.325 billion**, comprising **Kshs.2.257 billion** (31 percent) and **Kshs.5.06 billion** (69 percent) allocation for development and recurrent programs respectively.

To finance the budget, the County expects to receive Kshs.5.8 billion (79 percent) as the equitable share of revenue raised nationally, generate Kshs.281.6 million (4 percent) from own sources revenue, and a cash balance of Kshs.400 million (5 percent) from FY 2023/24. The County also expects to receive Kshs.837 million (11 percent) conditional grants, which consists of Kshs.7.1 million Danida health support funds, Kshs.37.5 million Kenya Devolution Support Program II, Kshs. 17,500 Mineral royalties, Kshs.41.2 million Kenya Livestock Commercialization Project, Kshs.50 Million Kenya Urban support Programm UIG and UDG, Kshs.173 million Food system resilience project(FSRP), Kshs.168 million road levy maintenance, Kshs. 46 Million Community health promoters, Kshs.10 million Kenya Agricultural Business Development Project (KABDP) and Kshs.150 million for financing Locally led climate Action.

in the Second quarter of FY 2024/25, the County received Kshs.2.33 billion as the equitable share of the revenue raised nationally, raised Kshs.165.5 million as own-source revenue, and had a cash balance of Kshs.451.3 million from FY 2023/24. The total funds available for budget implementation during the period amounted to Kshs.2.950 billion, as shown in Table 1.

Table 1: Samburu County, Revenue Performance in the Second Quarter of FY 2024/25

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	5,806,692,471	2,333,640,281	40
B.	Conditional Grants from the National Government	5,806,692,471	2,333,640,281	40
1.	Community Health Promoters	46,140,000		
2.	Road Maintenance Fuel Levy Fund	168,450,780		
Sub Total		214,590,780	0	
C	Loans and Grants from Development Partners 9			
1	Mineral Royalties	17,501	0	0
2	Kenya Livestock's Commercialization Projects (KELCLOP)	41,250,000		0
3	IDA (World Bank) - Credit - Food Systems Resilience Project(FSRP)	173,076,923	0	0
4	Kenya Urban Support Program (Grant)-UIG	35,000,000	0	0
6	IDA (WB) Credit: Kenya Devolution Support Project (KDSP) Level 1 Grant	37,500,000		0
7	IDA (WB) Credit: Kenya Urban Support Project (KUSP) –Urban Development Grant (UDG)	25,375,442		0
8	DANIDA Grant	7,117,500		0
9	Sweden - Agricultural Sector Development Support Programme (ASDSP) II	10,918,919		0
10	ELRP (Locust)	142,500,000		0
11	Finance Locally led Climate Action Program(FLLoCA)	150,000,000		0
Sub Total		622,756,285	-	
D	Other Sources of Revenue			
12.	Own Source Revenue	281,630,140	165,590,516	36
13.	Balance b/f from FY 2023/24	400,000,000	451,300,106	113
Sub Total		681,630,140	616,890,622	91
Grand Total		7,325,669,676	2,950,530,902.75	40

Source: Samburu County Treasury

Conditional grants and loans

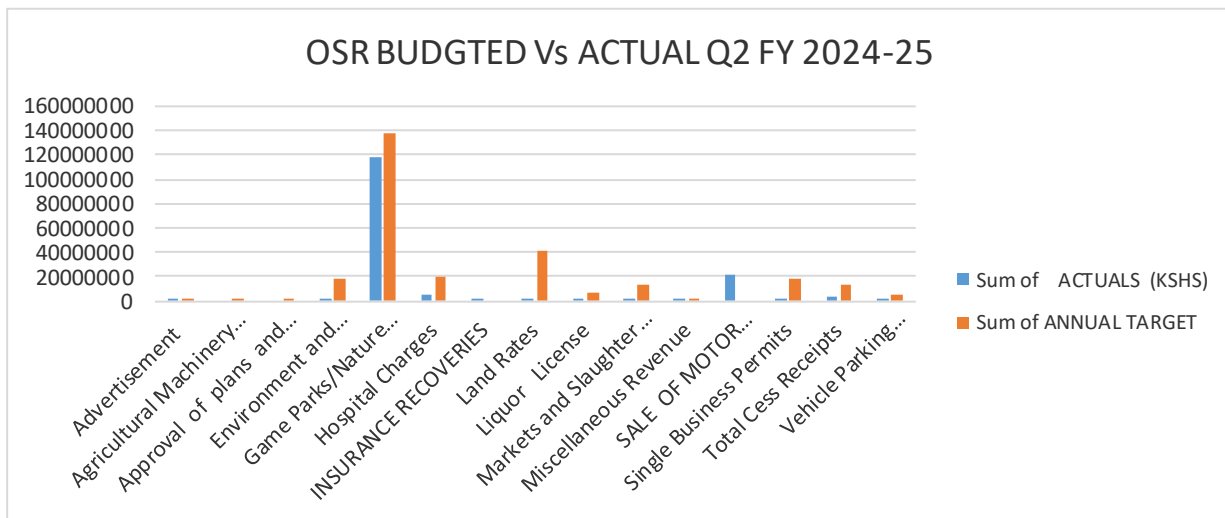
During the reporting period the County did not received any conditional grants from the national government, loans and grants from development partners as indicated in Table 1 above.

Own Source Revenue Performance Q2 FY 2024-25

In the second quarter of FY 2024/25, the County generated a total of **Kshs165.5** million as own-source revenue. This amount represented an increase of **17** percent more compared to Kshs **141** million realized during a similar period in the second quarter of FY 2023/24 and was **59** percent of the annual target. The increase can be attributed to fact that, County has adopted the new measures of increasing own source revenue and one of them is automation, the game reserve which is the major source of the county's OSR is beginning to receive a lot visitors and sale of County old motor vehicles as shown in Table 2

Table 2. Own Source Revenue Performance Q2 FY 2024-25

CODES	REVENUE STREAMS	ANNUAL TARGET	ACTUALS (KSHS)	% of collection
1520100	Land Rates	40,480,000	2,456,859.00	6
1520200	Single Business Permits	17,600,000	1,394,317.00	8
1520300	Total Cess Receipts	13,860,440	4,054,038.00	29
1530331	Game Parks/Nature Reserves Fees	138,582,180	118,123,662.45	85
1530125	Approval of plans and supervision	1,377,090	-	0
1580411	Markets and Slaughter House Fees	14,139,400	1,893,604.00	13
1550200	Vehicle Parking Receipts/Transport	5,858,600	120,572.00	2
1580211	Hospital Charges	19,386,400	5,372,224.00	28
1140501	Liquor License	6,798,000	2,369,995.00	35
1420102	INSURANCE RECOVERIES	-	1,183,205.00	0
1530125	SALE OF MOTOR VEHICLES	-	22,361,190.00	0
1420102	Agricultural Machinery Services	1,862,740	-	0
1540100	Miscellaneous Revenue	883,740	2,217,021.90	251
1530126	Advertisement	2,640,000	2,526,772.40	96
1580300	Environment and conservancy	18,161,550	1,517,055.00	8
	TOTAL	281,630,140	165,590,515.75	59



Sources: County Treasury Data

1. Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.**2.365** billion from the CRF account during the reporting period. The amount comprises of **Kshs.1.931** billion for recurrent and **433** million for Development programs

2. Overall Expenditure Review

During the reporting period, the County spent Kshs.**1.85** billion on recurrent programs and Kshs.**433** million on development activities.

8. Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that **Kshs.1.28** billion was spent on employee compensation and **Kshs.572** million on operations and maintenance as shown in table 3.

Table 3: Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	4,456,517,631	611,949,367	1,674,256,796	181,106,971	38	30
Compensation to Employees	2,635,914,732	325,492,374	1,147,963,173	135,381,394	44	42
Operations and Maintenance	1,820,402,899	286,456,993	526,293,623.00	45,725,577	29	16
Development Expenditure	2,207,721,284	49,481,394	433,865,581.75	0	20	0
Total	6,664,238,915	661,430,761	2,108,122,378	181,106,971	32	27

Source: Samburu County Treasury

Expenditure on Personnel Emoluments

Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 sets a limit of the County Government's expenditure on wages and benefits at 35 percent of the County's total revenue. Expenditure on compensation to employees was 16 percent of the total expenditure for the reporting period and 42 percent of the second quarter proportional annual target allocated of Kshs.2.6 billion.

Development Expenditure

During the period under review, the County spent Kshs **433** million on Development programs which is **19** percent of Kshs. **2.257** billion of total Development funds

Pending bills

At the end of financial year 2023-24 there were pending obligation amounting **Kshs 667,470,844** including prior years. During the reporting period the County Government manage to pay a total amount Kshs **145,964,511.25** of pending bills as shown in table 4:

Table 4: Summary of pending bills and payments for FY 2023-24

Pending bills 2023-24				
Department	Recurrent	Development	Total	Payment
County Assembly			-	0
County Executive	10,010,236	3,295,000	13,305,236	3,295,000.00
Finance, Economic Planning & ICT	263,717,675	16,959,960	280,677,635	16,868,960.00
Agriculture, Livestock Development, Veterinary Services & Fisheries	5,683,458	12,131,510	17,814,968	3,990,000.00
Water, Environment, Natural Resources & Energy	6,402,574	66,279,748	72,682,322	29,554,402.35
Education and Vocational Training	5,105,109	48,717,165	53,822,274	10,000,000.00
Medical Services, Public Health & Sanitation	14,892,913	28,986,656	43,879,569	15,582,451.00
Lands, Housing, Physical Planning & Urban Development	2,446,986	49,908,184	52,355,170	21,122,000.00
Roads, Transport & Public Works	11,225,370	42,806,509	54,031,879	36,551,698.00
Tourism, Trade, Enterprise Development & Cooperatives	12,824,636	55,480,945	68,305,581	9,000,000.00
Culture, Social Services, Gender, Sports & Youth Affairs		10,596,210	10,596,210	-
Total	332,308,957	335,161,887	667,470,844	145,964,511.35

Budget Performance by Department

Analysis of expenditure by Department indicate that Department of Agriculture, Livestock, Veterinary services and Fisheries, recorded the highest absorption rate of budget on recurrent funds at **75 %**. While both Department of Education and Culture, Social Services, Gender, Sport and youth Affairs recorded the lowest absorption of Recurrent funds at **26%**.

Department of Water, Environment and Natural resources had the highest absorption rate of Development Funds at **51%**, It's noted that the County Assembly did not report any expenditure on development activities as shown in Table 3 below;

Table 5: Budget Performance by Department Q 2 FY 2024-25

DEPARTMENT	RECURRENT			DEVELOPMENT			TOTAL		
	BUDGETED (Kshs)	ACTUALS (Kshs)	ABSORPTION (%)	BUDGETED (Kshs)	ACTUALS (Kshs)	ABSORPTION (%)	BUDGET (Kshs)	ACTUAL (Kshs)	ABSORPTION (%)
County Assembly	611,949,367	181,106,971	30	49,481,394	-	0	661,430,761	181,106,971	27
County Executive	529,628,284	254,696,282	48	57,500,000	3,295,000	6	587,128,284	257,991,282	44
Finance, Economic planning& ICT	774,829,724	239,167,076	31	55,500,000	16,868,960	30	830,329,724	256,036,036	31
Agriculture, Livestock, Veterinary & Fisheries	213,886,864	159,508,057	75	659,245,842	67,401,048	10	873,132,706	226,909,105	26
Water, Environment & Natural Resources	179,560,570	81,524,550	45	332,500,000	169,354,695	51	512,060,570	250,879,245	49
Education, Youth Affairs & Social Development	603,810,039	156,897,143	26	159,800,000	12,687,905	8	763,610,039	169,585,048	22
County Health Services	1,351,316,842	502,151,082	37	153,700,000	15,582,451	10	1,505,016,842	517,733,533	34
Lands, Physical Planning and Urban Development	204,250,027	60,240,579	29	172,375,442	21,122,000	12	376,625,469	81,362,579	22
County Transport, Public Works and Water Services	120,019,774	60,414,366	50	349,900,000	54,376,248	16	469,919,774	114,790,614	24
Trade, Tourism, Cooperatives and Enterprise Development	234,244,089	96,300,160	41	220,000,000	70,177,975	32	454,244,089	166,478,135	37
Culture, Social Services, Gender, Sport and youth Affiars	244,971,418	63,357,502	26	47,200,000	2,999,300	6	292,171,418	66,356,802	23
Totals	5,068,466,998	1,855,363,768	37	2,257,202,678	433,865,582	19	7,325,669,676	2,289,229,350	31

Source: Samburu County Treasury

Budget Execution by Programmes and Sub-Programmes

The budget execution by programs and sub-programs in the second quarter of FY 2024/25 is indicated are Table 4 below;

Table 6: Budget Execution by Programmes and Sub-Programmes for FY 2024-25

Program	Sub Program	Description	Final Budget	Actual	Variance	Absorption
			KShs	KShs	KShs	%
101004210		General Administration Planning and Support Services	77,440,569.50	41,488,062.70	35,952,506.80	54
	101014210	Administration, Planning and Support Services	77,440,569.50	41,488,062.70	35,952,506.80	54
102004210		Land use policy and Planning	30,108,637.50	17,393,320.55	12,715,316.95	58
	102014210	Spatial planning	2,697,553.00	1,594,660.00	1,102,893.00	59
	102034210	Survey And Mapping	25,181,380.00	15,308,909.00	9,872,471.00	61
	102044210	Housing management services	2,229,704.50	489,751.55	1,739,952.95	22
103004210		Livestock Resource Management and Development	454,001,084.00	85,298,700.90	368,702,383.10	19
	103014210	Promotion of Dairy Production, Breeding and Disease control	12,989,312.50	8,847,729.45	4,141,583.05	68
	103024210	Promotion of Value Addition of Livestock and Livestock Products	425,629,678.00	74,796,401.85	350,833,276.15	18
	103034210	Livestock Diseases management and Control	8,263,108.00	383,509.60	7,879,598.40	5
	103044210	Livestock marketing and rangeland management	7,118,985.50	1,271,060.00	5,847,925.50	18
104004210		Fisheries Development	13,890,756.00	2,744,754.60	11,146,001.40	20
	104014210	Development of capture fisheries resources	13,890,756.00	2,744,754.60	11,146,001.40	20
105004210		Crop Production and Management	145,063,261.50	21,129,772.05	123,933,489.45	15
	105014210	Agricultural Extension Research and Training	136,697,837.00	15,592,237.35	121,105,599.65	11
	105024210	Crop Production and Food security	8,365,424.50	5,537,534.70	2,827,889.80	66
106004210		Urban Centers Administration	111,849,779.00	29,426,510.00	82,423,269.00	26
	106014210	Urban center management	111,849,779.00	29,426,510.00	82,423,269.00	26
201004210		General Administration Planning and Support Services	36,932,300.50	22,919,970.85	14,012,329.65	62
	201014210	Administrative services	29,385,296.50	17,607,682.30	11,777,614.20	60
	201034210	Firefighting services	2,316,178.00	1,448,401.35	867,776.65	63
	201044210	Design, implementation and supervision of public buildings	5,230,826.00	3,863,887.20	1,366,938.80	74

202004210		Infrastructure, Roads & Transport Services	352,495,892.50	61,101,693.85	291,394,198.65	17
	202014210	Rehabilitation of Roads, Drainage and Bridges	5,679,999.00	2,022,761.00	3,657,238.00	36
	202024210	Design, supervision and rehabilitation of County Buildings	3,885,094.00	2,266,220.10	1,618,873.90	58
	202034210	Street lights management	12,575,932.50	882,888.00	11,693,044.50	7
	202044210	Public Road transport and parking	330,354,867.00	55,929,824.75	274,425,042.25	17
301004210		General Administration Planning and Support Services	28,040,847.00	11,726,789.85	16,314,057.15	42
	301014210	General administration	28,040,847.00	11,726,789.85	16,314,057.15	42
302004210		Cooperatives Development and Management	13,759,580.50	5,285,128.10	8,474,452.40	38
	302014210	Enhance Marketing Co-operatives	13,759,580.50	5,285,128.10	8,474,452.40	38
303004210		Promote Commerce and Enterprises	24,003,342.50	18,625,807.45	5,377,535.05	78
	303014210	Business Development Services for MSE's	1,197,787.50	375,340.00	822,447.50	31
	303024210	Producer Business Groups	22,805,555.00	18,250,467.45	4,555,087.55	80
304004210		Promotion of Tourism and Marketing	129,411,162.50	91,716,426.20	37,694,736.30	71
	304014210	Establish & Management of County Tourism Information Centre	126,684,368.50	90,458,041.35	36,226,327.15	71
	304024210	Tourism Training & capacity Building	0	-216,300.00	216,300.00	#DIV/0!
	304034210	Tourism and Infrastructure Development	2,726,794.00	1,474,684.85	1,252,109.15	54
305004210		Trade Development and Promotion	9,527,810.00	4,543,199.10	4,984,610.90	48
	305014210	Domestic trade development	8,867,810.00	4,481,799.10	4,386,010.90	51
	305024210	Market development and promotion of fair trade services	660,000.00	61,400.00	598,600.00	9
306004210		General Administration Planning and Support Services (Trade)	23,223,802.00	5,524,119.30	17,699,682.70	24
	306014210	General Administration Planning and Support Services	23,223,802.00	5,524,119.30	17,699,682.70	24
401004210		Preventive and Promotive Health Services	304,129,058.50	153,779,829.05	150,349,229.45	51
	401044210	Health Promotive Services	216,868,191.00	78,166,004.15	138,702,186.85	36
	401054210	Communicable Disease Control	41,531,369.00	37,005,830.70	4,525,538.30	89
	401064210	Non-Communicable Disease & prevention control	15,239,311.00	11,826,828.70	3,412,482.30	78
	401074210	Maternal Health Services	30,490,187.50	26,781,165.50	3,709,022.00	88

402004210		Health curative Services	475,582,763.50	448,249,027.85	27,333,735.65	94
	402014210	Provision Of Essential Health Services In All The Levels	11,839,968.50	6,573,791.05	5,266,177.45	56
	402044210	County Referral Services	303,395,573.50	272,496,633.05	30,898,940.45	90
	402054210	Free Primary Healthcare	160,347,221.50	169,178,603.75	-8,831,382.25	106
403004210		General Administration Planning and Support Services	136,496,599.00	91,992,326.05	44,504,272.95	67
	403014210	Health Infrastructure development	5,730,815.00	2,848,162.20	2,882,652.80	50
	403034210	Human Resources for health	68,595,497.00	42,789,404.15	25,806,092.85	62
	403044210	Research And Development	2,713,172.00	0	2,713,172.00	0
	403054210	Health Policy, Planning & Financing	12,239,053.50	7,256,606.15	4,982,447.35	59
	403064210	Health Standards and Quality Assurance Services	47,218,061.50	39,098,153.55	8,119,907.95	83
501004210		General Administration Planning and Support Services	107,312,122.50	32,379,635.85	74,932,486.65	30
	501014210	General Administration Planning and Support Services	107,312,122.50	32,379,635.85	74,932,486.65	30
502004210		Education & Training Services	263,410,838.00	185,232,501.15	14,371,161.85	70
	502014210	Promotion of Early Childhood Education	263,410,838.00	185,232,501.15	14,371,161.85	70
503004210		Management and development of Sports & Sports facilities	109,050,000.00	13,564,330.00	95,485,670.00	12
	503034210	Sports Development, Training & Competition	109,050,000.00	13,564,330.00	95,485,670.00	12
504004210		Youth Training and Development	11,082,059.00	5,216,803.30	5,865,255.70	47
	504014210	SP1 Revitalization of Youth Polytechnics	11,082,059.00	5,216,803.30	5,865,255.70	47
701004210		Management of County Affairs	256,266,975.00	164,157,335.90	92,109,639.10	64
	701014210	Administration and Coordination of County Affairs	150,814,474.00	81,107,698.85	69,706,775.15	54
	701034210	Sub County Administration	77,097,724.00	61,291,421.85	15,806,302.15	79
	701044210	Coordination, Supervision and Human Resource Services	28,354,777.00	21,758,215.20	6,596,561.80	77
703004210		Public Sector Advisory Services	15,123,511.00	9,250,148.10	5,873,362.90	61
	703014210	Economic, Social & Political Advisory Service	2,445,981.00	1,421,040.00	1,024,941.00	58
	703024210	County Policing	12,677,530.00	7,829,108.10	4,848,421.90	62
704004210		Administration of Human Resources in County Public Service	30,944,637.00	22,930,135.25	8,014,501.75	74
	704014210	Administration of Human Resources in County Public Service	30,944,637.00	22,930,135.25	8,014,501.75	74

705004210		General Administration Planning and Support Services	239,045,160.00	132,515,614.10	96,148,505.90	55
	705014210	Administration Services	197,743,413.00	109,928,304.05	87,815,108.95	56
	705024210	System Security	41,301,747.00	22,587,310.05	8,333,396.95	55
706004210		Public Finance Management	166,177,883.50	124,632,244.90	42,045,638.60	75
	706014210	Budget Formulation Coordination and management	7,137,042.50	4,596,785.90	2,540,256.60	64
	706024210	Resource Mobilization	51,034,042.50	44,798,590.85	6,235,451.65	88
	706034210	Internal Audit	10,413,712.00	7,410,674.25	3,003,037.75	71
	706044210	Procurement	14,849,744.50	10,570,723.95	4,279,020.55	71
	706054210	Public finance and Accounting	23,429,029.00	17,971,292.05	5,457,736.95	77
	706064210	Fiscal Planning	21,008,391.00	10,538,813.80	10,469,577.20	50
	706074210	Monitoring & Evaluation /Statistical	21,189,256.00	15,370,659.15	5,818,596.85	73
	706084210	Data Management	17,616,666.00	13,374,704.95	4,241,961.05	76
712004210		Special Programs	15,118,649.00	8,367,825.55	6,750,823.45	55
	712014210	Special Programs	15,118,649.00	8,367,825.55	6,750,823.45	55
713004210		General Administration (Economic Planning and ICT)	4,583,169.50	2,570,990.75	2,012,178.75	56
	713014210	General Administration (Economic Planning and ICT)	4,583,169.50	2,570,990.75	2,012,178.75	56
901004210		General Administration Planning and Support Services	45,696,445.50	14,572,533.05	31,123,912.45	32
	901014210	General Administration Planning and Support Services	45,696,445.50	14,572,533.05	31,123,912.45	32
902004210			12,976,895.50	4,660,431.20	8,316,464.30	36
	902014210	Conservation of Heritage	525,000.00	33,600.00	491,400.00	6
	902024210	Development and Promotion of Culture	1,986,380.50	279,040.20	1,707,340.30	14
	902034210	Social Welfare and Gender	6,750,000.00	2,518,900.00	4,231,100.00	37
	902044210	Community Mobilization and Development	3,715,515.00	1,828,891.00	1,886,624.00	49
903004210			3,765,000.00	99,800.00	3,665,200.00	3
	903014210	Development and management for sports facilities	3,765,000.00	99,800.00	3,665,200.00	3
904004210			27,901,387.00	4,654,482.00	23,246,905.00	17
	904014210	General Administration Planning and Support Services (Sports)	27,901,387.00	4,654,482.00	23,246,905.00	17
1001004210		General Administration Planning and Support Services	18,619,128.50	12,429,336.80	6,189,791.70	67
	1001014210	Administration	18,619,128.50	12,429,336.80	6,189,791.70	67

1002004210		Environmental Management	128,275,246.50	116,407,591.84	11,867,654.66	91
	1002014210	Pollution control & monitoring	126,279,886.50	115,616,134.74	10,663,751.76	92
	1002024210	Forests Conservation and Management	1,995,360.00	791,457.10	1,203,902.90	40
1003004210		Conservation and Management of Natural Ecosystem	6,052,863.00	2,548,821.90	3,504,041.10	42
	1003024210	Control of soil erosion	2,670,623.00	1,514,840.00	1,155,783.00	57
	1003034210	Mining Services	1,641,614.00	515,200.00	1,126,414.00	31
	1003044210	Water Catchment and Protection Services	1,740,626.00	518,781.90	1,221,844.10	30
1004004210			182,880,314.75	103,545,190.55	23,085,124.20	57
	1004014210	Storm water management	64,612,358.00	4,655,476.20	3,706,881.80	7
	1004024210	Water and sanitation services	118,267,956.75	98,889,714.35	19,378,242.40	84
		Grand Total	4,010,239,531.25	2,072,681,190.64	1,807,620,125.61	52

Source: Samburu County Treasury

Programs and sub-programs with high level of implementation based on absorption rates were health curative services with 94% followed by Environmental Management 91% and Public finance management at 75% of budget allocation. Some programs and sub-programs recorded the lowest absorption rate as zero percent.

The overall absorption rate was 32% and several subprograms had remarkable absorption rates across all departments for the first quarter.

Challenges

In the course of implementing the County budget, the following challenges hinders the effective Budget implementation.

- Low absorption rate of development funds in the first half of FY 2024/25 as indicated by the figure of Kshs.433 million which is 19 percent of the annual development budget allocation **Kshs.2.257** billion.
- Overdependence on one revenue stream- Though the County Department of revenue have met its quarterly target of 50% by 59%, it indicates that there is overreliance of one revenue streams which SNR, out of **Kshs 165** million collected in the first half of the year **118** million which 85% is from Samburu national reserve only 15% from other revenue streams.

- c) Delayed disbursement of the equitable share of revenue by the National Treasury
- d) Delays by Parliament in enacting the addition County Allocation of Revenue Bill 2024, this affected the flow of conditional and non-conditional allocations

Recommendations:

The National Treasury to ensure the timely disbursement of the equitable share of nationally raised revenue

County Governments to strengthen revenue collection mechanisms through improved revenue administration and to diversify and increase their other revenue streams over time to reduce overdependence on one revenue stream

public awareness campaigns, and enhanced monitoring of revenue sources; County Departments to prioritise the settlement of eligible pending bills as a first charge on the budget in accordance with applicable legal provisions

County Governments to prioritise development expenditure to ensure County Government meet its objectives