

COUNTY GOVERNMENT OF TAITA TAVETA



2020 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

SEPTEMBER 2020

© 2020 TAITA TAVETA COUNTY BUDGET REVIEW AND OUTLOOK PAPER(CBROP)

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The document is also available on the County Website at: www.taitataveta.go.ke

Foreword

The 2020 Taita Taveta County Budget Review and Outlook Paper (CBROP) has been prepared in accordance with Section 118 of the Public Finance Management Act, 2012.

This document presents the actual fiscal performance of the County for the FY 2019/2020 in terms of revenues and expenditures against set targets. It further highlights the implications on financial objectives set out in the 2020 County Fiscal Strategy Paper (CFSP). The 2020 CBROP provides a basis for the revision of the 2020/2021 budget in the context of the next Supplementary Estimates.

The 2020 CBROP is set against the backdrop of a contracting global economy occasioned by the outbreak and the rapid spread of the Covid-19 Pandemic. The Pandemic and the attendant containment measures has led to contraction of the global economy disrupting businesses and leading to loss of livelihoods for millions of people globally

The County's fiscal performance in FY 2019/2020 was generally fair despite the negative effects of the COVID-19 global pandemic. Out of the projected revenue of Kshs 5.66 Billion, the County was able to realize KShs 4.8 Billion in actual revenues, representing 85% performance. The County generated Kshs 296 Million as Own Source Revenue (OSR) against a revised target of 230 Million. This was however a decline of 12% from the Kshs 332 Million recorded in FY 2018/2019.

The total expenditure for the county in the FY 2019/2020 was Kshs 4.73 Billion compared to Kshs 5.15 Billion in FY 2018/2019. A total of Kshs 761 Million was spent on development expenditure while KShs 3.96 Billion was spent on recurrent expenditure. The total expenditure against the budget (absorption rate) for FY 2019/2020 stands at 84%.

The County Government in the medium term will continue to implement its progressive agenda of creating wealth and increasing the socio-economic status of the citizens. This will be achieved through implementation of deliberate post COVID-19 recovery strategies geared towards ending poverty in all its forms as well as empowerment of the community as outlined the CIDP II, Governors manifesto, Kenya Vision 2030, the 'Big Four' agenda and the Sustainable Development Goals (SDGs).

These broad objectives include: -

1. Increasing access to clean, quality, affordable and potable water for all households, schools and health facilities. **(WATER)**
2. Ensuring quality education through development of ECDE and Library services, equipping of schools and enhanced bursaries allocation **(EDUCATION)**
3. Provision of quality infrastructure including improved roads network, ICT, quality housing, Land management and adoption of alternative sources of energy. **(INFRASTRUCTURE)**
4. Investing sufficiently in quality, accessible and affordable health care services including provision of prerequisite equipment, drugs and health personnel. **(HEALTH)**

5. Improved Food and Nutrition Security and community resilience through provision of adequate extension services, farm inputs, water for irrigation and livestock throughout the County. **(FOOD SECURITY)**
6. Empowerment of Youth, women, and vulnerable members of the community through establishment of small scale cooperatives, talents identification and nurturing and improved access to cheap and affordable credit. **(COMMUNITY EMPOWERMENT)**

This CBROP proposes deliberate strategies and policies that will streamline budget formulation, Own Source Revenue (OSR) generation and overall budget execution and expenditure management. This will ensure synergy of all implementing departments and agencies and direct the development agenda of the county. Some of the policy recommendations include among others:

1. Strengthening of the resource mobilization and enforcement directorates of the County.
2. Strengthening Planning, budgeting, monitoring, evaluation and reporting

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ACKNOWLEDGEMENT

This 2020 Taita Taveta County Budget Review and Outlook Paper(CBROP) has benefited immensely from the invaluable input, leadership and guidance from H.E The Governor, Granton Graham Samboja and H.E Deputy Governor, Majala Mlaghui.

We wish to register special appreciation to all County Executive Committee (CEC) members and the County Secretary for their dedication and the technical expertise that went into this paper.

The County Chief Officers and other departmental technical officers are also appreciated for their close collaboration and engagement in the realization of this document.

Much appreciation goes to the CECM Finance and Economic Planning Mr. Andrew Kubo Mlawasi for coordinating the preparation of this document. Special gratitude is directed to the Economic Planning and Budgeting team led by Mr. Benjamin Odago

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COUNTY CHIEF OFFICER- FINANCE AND ECONOMIC PLANNING

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Abbreviations and Acronyms

AiA	Appropriation in Aid
BOPA	Budget Outlook Paper
BPS	Budget Policy Statement
CA	County Assembly
CADP	County Annual Development Plan
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
COVID-19	Novel 2019 Corona Virus disease
CPI	Consumer Price Index
CPSB	County Public Service Board
EU	European Union
FY	Financial Year
GDP	Gross Domestic Product
KCB	Kenya Commercial Bank
KNBS	Kenya National Bureau of Statistics
KPA	Kenya Ports Authority
KRA	Kenya Revenue Authority
Kshs	Kenya Shillings
MTEF	Medium Term Expenditure Framework
MTP	Medium-Term Plan
M3	Money Supply ³
NDMA	National Drought Management Authority
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Financial Management Act
PPP	Public Private Partnership
SBP	Single Business Permit
SGR	Standard Gauge Railway
SWG	Sector Working Groups

LEGAL BASIS FOR THE PUBLICATION OF THE COUNTY BUDGET REVIEW AND OUTLOOK PAPER

The 2020 Taita Taveta County Budget Review and Outlook Paper (CBROP) has been prepared in accordance with Section 118 of the Public Financial Management Act, 2012 which requires the County Treasury to:

- a) Prepare a County Budget Review and Outlook Paper in respect of the county for each financial year*
- b) Submit the paper to the County Executive Committee by the 30th September of that year.*

The 2020 County Budget Review and Outlook Paper, specifies the following:

- a. Details of the actual fiscal performance in FY 2019/2020 compared to the budget appropriation for that year.
- b. An updated economic and fiscal forecast with sufficient information to show changes from the forecasts in the 2020 County Fiscal Strategy Paper.
- c. Reasons for any deviation from the financial objectives in the 2020 County Fiscal Strategy Paper.

FISCAL RESPONSIBILITY PRINCIPLES

In line with the Constitution, the Public Financial Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. The PFM Act, 2012 (Section 107) states that:

- a) Over the medium term, a minimum of 30% of the budget shall be allocated to development expenditure*
- b) The County government's expenditure on wages and benefits for public officers shall not exceed 35 percent of the total county revenue as prescribed in the PFM Act, 2012 regulations.*
- c) Fiscal risks shall be managed prudently*
- d) A reasonable degree of predictability with respect to the level of rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.*

1. INTRODUCTION

1.1. Background

The 2020 Taita Taveta County Budget Review and Outlook Paper (CBROP) has been prepared in accordance with section 118 of the Public Financial Management Act, 2012. This document contains a review of the actual fiscal performance for FY 2019/2020 and national updated macroeconomic outlook and forecast for 2020/2021.

1.2. Objectives of CBROP

1. The objective of the 2020 CBROP is to provide a detailed review of the previous financial year's fiscal performance and how this impact on the financial objectives outlined in the 2020 County Fiscal Strategy Paper. This, together with the updated macroeconomic outlook provides a basis for revision of the current budget (2020/2021) in the context of the next Supplementary Estimates. This further informs the broad fiscal parameters underpinning the next budget (2021/2022). Details of the fiscal framework and the medium-term policy priorities will be firmed up in the 2021 CFSP to be prepared in February 2021.
2. The 2020 CBROP plays another key role of linking Fiscal and economic policies to planning, budgeting, expenditure management and reporting. This year's CBROP has taken into consideration the priorities and strategies contained in the Taita Taveta County Integrated Development Plan 2018-2022.

2. REVIEW OF FISCAL PERFORMANCE IN 2019/2020

2.1. Overview

The County's fiscal performance in FY 2019/2020 was generally fair despite the negative effects of the COVID-19 global pandemic. Out of the projected revenue of Kshs 5.66 Billion, the County was able to realize KShs 4.8 Billion in actual revenues, representing 85% performance. The County generated Kshs 296 Million as Own Source Revenue (OSR) against a revised target of 230 Million. This was however a decline of 12% from the Kshs 332 Million recorded in FY 2018/2019.

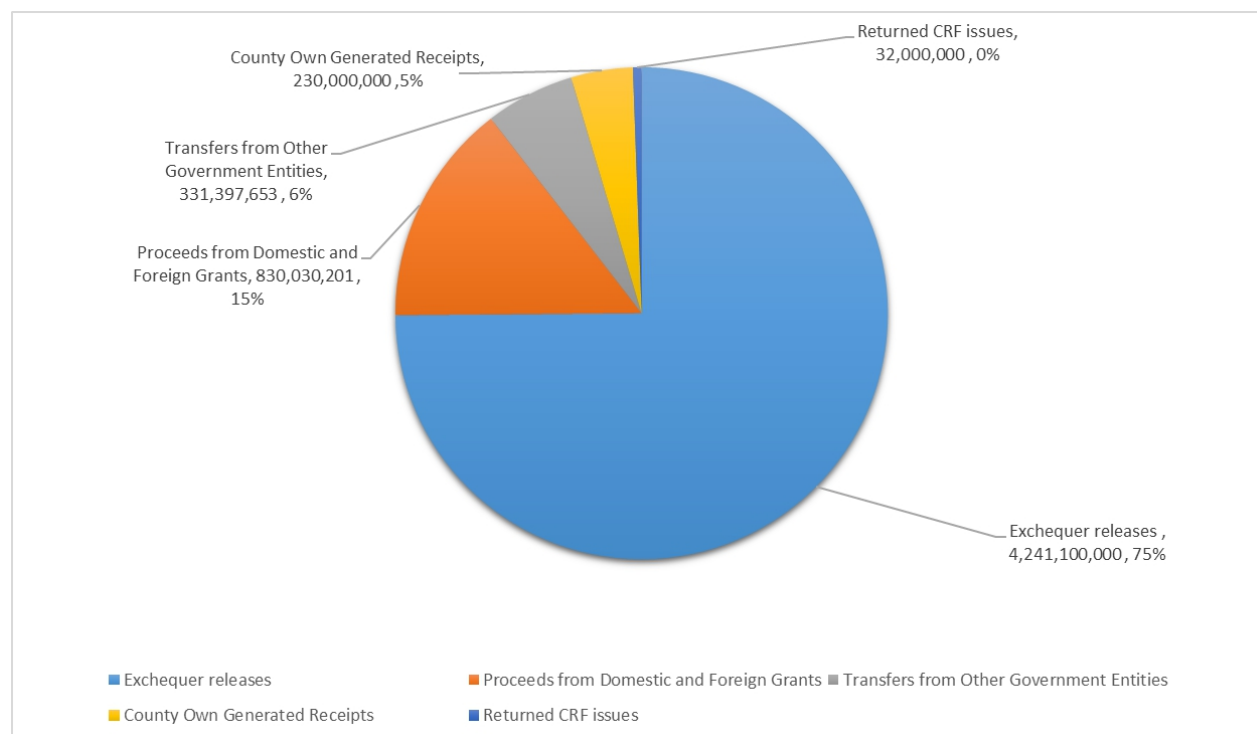
The total expenditure for the county in the FY 2019/2020 was Kshs 4.73 Billion compared to Kshs 5.15 Billion in FY 2018/2019. A total of Kshs 761 Million was spent on development expenditure, while KShs 3.96 Billion was spent on recurrent expenditure. The total expenditure against the budget (absorption rate) for FY 2019/2020 stands at 84%.

2.2. Expenditure and Revenue

2.2.1. Revenue

In the year ended 30th June 2020, the County had total projected revenues of KShs 5.66 Billion consisting of; Revised OSR of KShs 230 Million and KShs 5.4 Billion from other sources, including Kshs 4.21 Billion as County Allocation from the Equitable share through Exchequer

Figure 1: Taita Taveta County revenue sources in FY 2019/2020



Revenues contained in County Allocation of Revenue Act(CARA) forms the largest part of our revenue budget, contributing 95 % towards our budget. Our own generated revenues formed 5% of our budget.

Out of the projected revenue, the County was able to realize KShs 4.8 Billion in actual revenues, representing 85% budget realization. This performance was as a result of 91% realization of the County Allocation through Exchequer, 129% in Own Source Revenue, 100% Transfers from other government entities and 38% was actualized from Donors and Development Partners.

Table 1: Revenue performance in FY 2019/2020

Revenue Classification	Revenue Budget (ksh)	Actual (Ksh)	Realisation (%)
CARA	4,241,100,000	3,876,365,400	91%
Proceeds from Domestic and Foreign Grants	830,030,201	314,262,711	38%
Transfers from National Government	331,397,653	331,957,764	100%
County Own Generated Receipts	230,000,000	296,039,122	129%
Returned CRF issues	32,000,000	79,418	0%
Total	5,664,527,854	4,818,704,414	85%

2.2.1.1. Analysis of Conditional Grants

During the period under review, the County had budgeted for Ksh 830 Million as conditional grants from the domestic and foreign partners. A total of Kshs 314 Million of these funds was received as outlined in the table below.

Table 2: Actual Domestic and Foreign Grants received by type

Name of Donor	Budgeted 2019-20	2019/2020	2018/2019
	Kshs	Kshs	Kshs
DANIDA Grant (Universal Healthcare in Devolved System Program)	12,093,750	12,093,750	13,061,250
DANIDA Grant(COVID emergency support)	4,515,000	4,515,000	
IDA (WB) Kenya Devolution Support Project (KDSP) " Level 1 grant	30,000,000	30,000,000	-
Transforming Health Systems for Universal Care Project (WB)	56,942,903	56,942,903	29,240,344
IDA (WB) - Kenya Urban Support Project (KUSP)- (UDG)	50,000,000	35,761,940	91,200,000
IDA (WB) - Kenya Urban Support Project (KUSP)- (UDG)B/F 2018/19	50,000,000		
IDA (WB)- Kenya Urban Support Project (KUSP)- (UIG)	8,800,000	8,800,000	
IDA (WB)- Kenya Urban Support Project (KUSP)- (UIG)B/F 2018/19	41,200,000		
IDA (WB) - Kenya Climate Smart Agriculture Project (KCSAP)	117,024,000	104,500,024	40,805,066
Agriculture Sector Development Support Project (ASDSP)	17,060,386	16,633,655	7,280,193
European Union Grant - IDEAS Banana Processing & Marketing	42,394,162	-	51,979,709
Water Sector Trust Fund Project (WSTF)	70,000,000	45,015,440	
TOTAL	500,030,201	314,262,711	233,566,562

A total of Kshs 121 Million was received in the Agriculture sector consisting of Kshs 104 Million for World bank funded KCSAP against a budget of Kshs 117 Million and Kshs 16 Million for ASDSP.

Table 3: Actual transfers from other Government Entities

Description	Budgeted 2019-20	2019/2020	2018/2019
	Kshs	Kshs	Kshs
Transfers from Central government entities			
Compensation for User Fees Foregone	5,296,305	5,296,305	5,296,305
COVID-19 Emergency Response	37,704,000	37,704,000	
National Government Grant - Health Professionals Allowances		34,575,000	
NHIF Refunds		51,695,530	54,096,722
Transfers from Ministries			
Youth Polytechnic support grant	55,638,298	55,638,298	79,986,578
Youth Polytechnic support grant B/F 2018/19	16,372,000		
Road maintenance fuel levy fund	120,386,438	147,048,631	37,504,625
Road maintenance fuel levy fund B/F 2018/19	26,000,000		
Total	261,397,041	331,957,764	176,884,230

A total of Kshs 127 Million was received as transfers from the national Government to the Health sector. These comprised of Kshs 37 Million for COVID-19 emergency response and Kshs 34 Million as allowances to frontline Health personnel in COVID-19 management.

2.2.1.2. Analysis of Own Source Revenue

The total amount of own source revenue generated in FY 2019/2020 was Kshs 296 Million compared to 332.7 Million in FY 2018/2019 representing a decline of 64%. The drop in OSR is attributed to the shocks of the global COVID-19 pandemic and the resultant enforcement of containment measures.

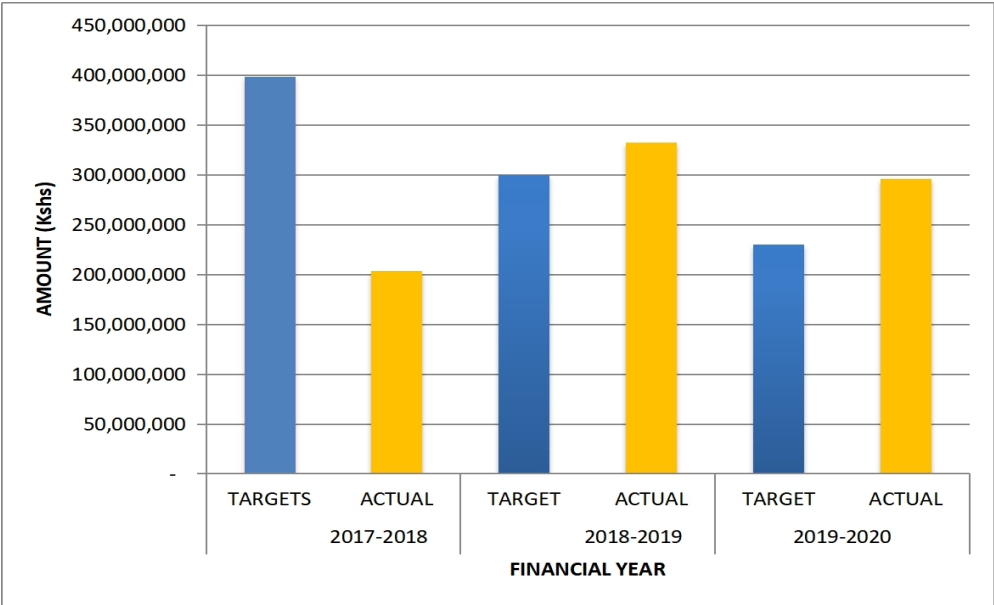
Table 4: County Own Source Revenue per revenue stream

Description	2019/2020	2018/2019
	Kshs	Kshs
House Rents	1,369,826	5,924,070
Business Permits	28,879,183	49,553,241
Cesses	28,907,014	27,835,413
Plot Rents	19,098,585	21,689,034
Other Local Levies	47,950	124,740
Administrative Service Fees	3,563,435	1,778,735
Various Fees	65,058,748	66,819,114
Mining Cess	35,044,529	30,876,451

Market/Trade Centre fees	26,162,199	39,262,975
Vehicle Parking Fees	20,284,433	20,269,214
Social Premises Use Charges	1,537,200	2,282,830
Public Health Facilities Operations	50,299,006	44,352,349
Environment & Conservancy Administration	5,474,400	5,835,555
Slaughter Houses Administration	3,226,290	3,728,885
Water Supply Administration	25,000	-
Other Health & Sanitation Revenues	-	2,000
Technical Services Fees	5,993,410	10,253,262
Fines Penalties and Forfeitures	1,067,913	2,124,683
TOTAL	296,039,122	332,712,551

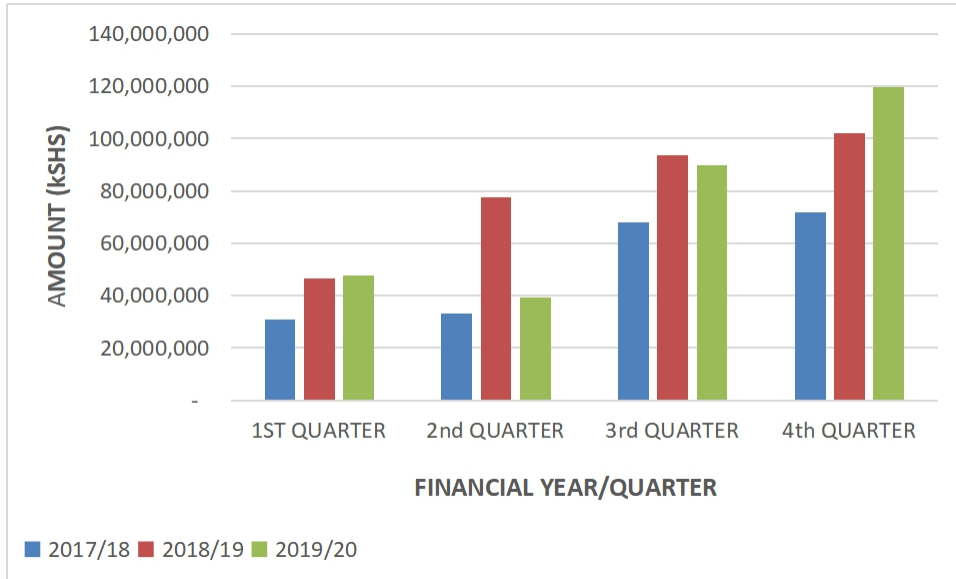
Revenues from business permits, agricultural cess, mining cess, market fees, vehicle parking fees and public health continued to contribute significantly to the total OSR generated accounting for 60%.

Figure 2: Comparative Own Source Revenue Performance (2017/2018 to 2019/2020)



In the FY 2019/20, a total of Kshs 47Million was collected during the 1st quarter signifying a decrease from 67 Million in FY 2018/19 . The second quarter performance over period under review shows a further decrease to Kshs 39 Million from Kshs 64 Million in FY 2018/2019.

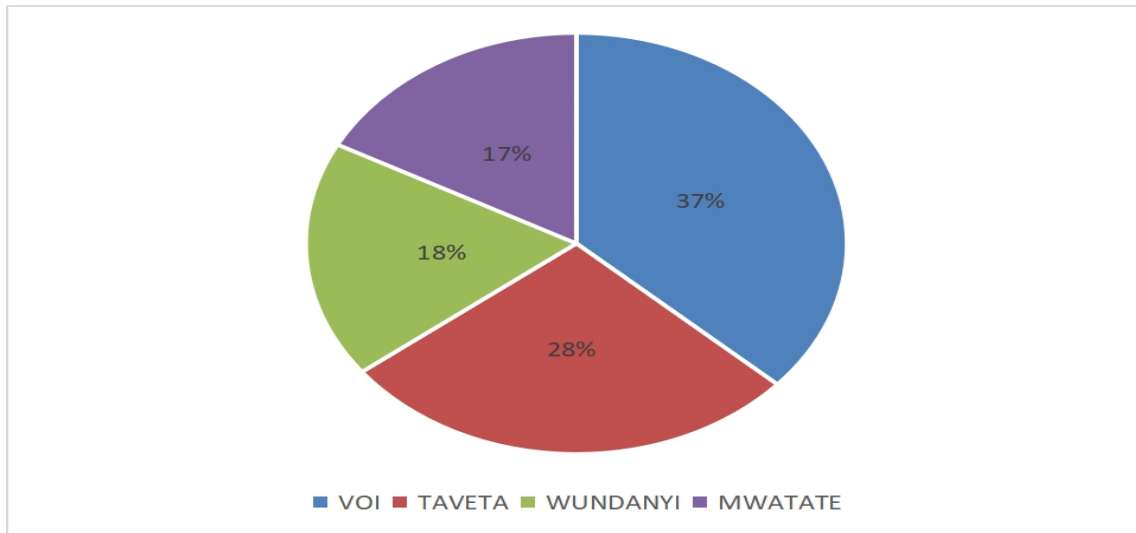
Figure 3: Comparative County Performance Per Quarter



Own source revenue generated during the third quarter of FY 2019/20 marked a significant increase to 89 Million. During the fourth quarter of FY 2019/20 recorded the highest amount of revenue collected at 119.6Million.

In terms of OSR per sub-county, Voi generated close to 37% of the total OSR while Taveta registered 28%. Wundanyi and Mwatate sub-counties recorded 18% and 17% respectively of the revenue collected locally.

Figure 4: : Revenue collected per sub county FY 2019/2020



There was notable improvement in public health revenue from Kshs 44 Million in 2018/19 to Kshs 50 Million in the period under review. Mining cess recorded a significant increase from Kshs 30 Million in FY 2018/19 to Kshs 35 Million in FY 2019/20.

Table 5: Comparative Own Source Revenue Leading Streams (2017/18- 2019/20)

REVENUE STREAM	2017/18	2018/19	2019/20	% 2017/18	% 2018/19	% 2019/20
Health-Hospitals	22,155,236	29,048,079	38,698,631	10.9	8.73	13.07
Mining Cess(Iron Ore &Other Minerals)	8,361,091	30,979,939	35,291,349	4.11	10.81	11.92
Single Business Permits	812,800	45,570,879	26,063,317	0.4	13.7	8.80
Market Fees	13,238,598	40,214,040	25,740,521	6.51	12.09	8.69
Daily Parking Fee	4,109,140	7,535,290	20,236,433	2.02	2.26	6.84
Sand Cess	3,642,442	8,568,969	13,201,460	1.79	2.58	4.46
Agricultural Cess	-	-	11,881,534	-	-	4.01
Liquor Licences	8,855,369	17,217,531	4,627,108	4.36	5.17	1.56
Natural Resources	0	3,124,666	9,753,180		0.94	3.29
Land Rates	10,674,544	15,077,708	9,669,439	5.25	4.53	3.27
Ground Rent	15,479,272	7,695,139	9,429,146	7.61	2.31	3.19

There was however drastic decline in Single Business Permits(49 Million to 28 Million), Market fees(39 Million to 26 Million) and House rent(5 Million to 1.3 Million. This decline is attributed to the negative effects of the global COVID-19 pandemic and consequently the enforcement of Ministry of Health measures on containment.

Great potential lies in mining cess(Iron Ore and other minerals) where the county realized Kshs 35 Million. Further stakeholder involvement and consultations will ensure that this revenue base is secured and expanded.

2.2.2. Expenditure

The total expenditure for the county in the FY 2019/2020 was Kshs 4.73 Billion against a budget of Kshs 5.67 Billion representing an absorption rate of 84%. The total recurrent expenditure was Kshs 3.96 Billion being 100% absorption of the recurrent budget.

The total development expenditure for the period stands at Kshs 761 Million against a budget of Kshs 1.7 Billion representing absorption of 45% of the development expenditure. The low expenditure in development is attributed to the part realization or non-realization of major conditional grants such as Water and Sanitation Programme and Kenya Climate Smart Agriculture Project.

Table 6: County's Total receipts and Expenditure for FY 2019/2020

Receipt/Expense Item		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Exchequer releases	1	4,241,100,000	-	4,241,100,000	3,876,365,400	364,734,600	91%
Proceeds from Domestic and Foreign Grants	2	825,515,201	4,515,000	830,030,201	314,262,711	515,767,490	38%
Transfers from Other Government Entities	3	293,693,653	37,704,000	331,397,653	331,957,764	(560,111)	100%
Proceeds from Domestic Borrowings	4		-	-	-	-	0%
Proceeds from Foreign Borrowings	5		-	-	-	-	0%
Proceeds from Sale of Assets	6		-	-	-	-	0%
Reimbursements and Refunds	7		-	-	-	-	0%
Returns of Equity Holdings	8		-	-	-	-	0%
County Own Generated Receipts	9	350,000,000	(120,000,000)	230,000,000	296,039,122	(66,039,122)	129%
Returned CRF issues	10	32,000,000		32,000,000	79,418	31,920,582	0%
TOTAL		5,742,308,854	(77,781,000)	5,664,527,854	4,818,704,414	845,823,440	85%
PAYMENTS							
Compensation of Employees	11	2,022,264,926	188,258,200	2,210,523,126	2,131,653,372	78,869,754	96%
Use of goods and services	12	1,200,849,588	(278,186,058)	922,663,530	866,848,734	55,814,796	94%
Subsidies	13	-	-	-	-	-	0%
Transfers to Other Government Units	14	706,250	795,176,305	795,882,555	774,121,270	21,761,285	97%
Other grants and transfers	15	406,213,713	(249,347,150)	156,866,563	135,673,419	21,193,144	86%
Social Security Benefits	16	64,147,397	8,492,000	72,639,397	5,604,912	67,034,485	8%
Acquisition of Assets	17	1,801,611,980	(1,035,228,851)	766,383,129	379,742,887	386,640,242	50%
Finance Costs, including Loan Interest	18	500,000	(150,000)	350,000	343,859	6,141	98%
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-	-	-	0%
Other Payments	20	246,015,000	493,204,554	739,219,554	436,124,856	303,094,698	59%
TOTAL		5,742,308,854	(77,781,000)	5,664,527,854	4,730,113,309	934,414,545	84%
SURPLUS/(DEFICIT)		-	-	-	88,591,105.44	(88,591,105.44)	

2.2.2.1. Analysis of Recurrent Expenditure

Out of the total recurrent expenditure, personnel emoluments had the highest expenditure accounting for 59% of the total expenditure. Going forward, the County government should implement deliberate measures to reduce the ballooning wage bill. Further austerity measures should be applied and redirect the savings to finance development projects.

Table 7: Recurrent Expenditure by items

Receipt/Expense Item		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Exchequer releases	1	2,968,770,000	610,312,841	3,579,082,841	3,472,854,205	106,228,636	97%
Proceeds from Domestic and Foreign Grants	2	113,970,440	4,515,000	118,485,440	117,367,093	1,118,347	99%
Transfers from Other Government Entities	3	5,296,305	-	5,296,305	5,296,305	-	100%
Proceeds from Domestic Borrowings	4	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	5	-	-	-	-	-	0%
Proceeds from Sale of Assets	6	-	-	-	-	-	0%
Reimbursements and Refunds	7	-	-	-	-	-	0%
Returns of Equity Holdings	8	-	-	-	-	-	0%
County Own Generated Receipts	9	350,000,000	(120,000,000)	230,000,000	296,039,122	(66,039,122)	129%
Returned CRF issues	10	28,800,000	-	28,800,000	79,418	28,720,582	0%
TOTAL		3,466,836,745	494,827,841	3,961,664,586	3,891,636,143	70,028,443	98%
PAYMENTS							
Compensation of Employees	11	2,022,264,926	188,258,200	2,210,523,126	2,131,653,372	78,869,754	96%
Use of goods and services	12	1,176,861,588	(276,798,058)	900,063,530	844,327,520	55,736,010	94%
Subsidies	13	-	-	-	-	-	0%
Transfers to Other Government Units	14	706,250	680,176,305	680,882,555	669,520,476	11,362,079	98%
Other grants and transfers	15	19,066,150	7,048,850	26,115,000	15,243,840	10,871,160	58%
Social Security Benefits	16	64,147,397	8,492,000	72,639,397	5,604,912	67,034,485	8%
Acquisition of Assets	17	72,075,434	(510,009,604)	(437,934,170)	90,726,120	(528,660,290)	-21%
Finance Costs, including Loan Interest	18	500,000	(150,000)	350,000	331,950	18,050	95%
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-	-	-	0%
Other Payments	20	111,215,000	397,810,148	509,025,148	210,790,515	298,234,633	41%
TOTAL		3,466,836,745	494,827,841	3,961,664,586	3,968,198,705	(6,534,119)	100%
SURPLUS/(DEFICIT)		-	-	-	(76,562,562)		

There was an increase in compensation to employees from Kshs 2.08 Billion in 2018/2019 to Kshs 2.13 Billion in the period under review. On the other hand, use of goods and services drastically declined to Kshs 866 Million in FY 2019/20 from Kshs 1.0 Billion recorded in the previous financial year.

Figure 5 : Summary of Expenditure by Type



2.2.2.2. Analysis of Development Expenditure

During the period under review, Kshs 761 Million was spent on development against a budget of kshs 1.7 Billion representing 45% absorption.

Table 8: Development Expenditure against the Budget

Receipt/Expense Item		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Exchequer releases	1	1,272,330,000	(610,312,841)	662,017,159	403,511,195	258,505,964	61%
Proceeds from Domestic and Foreign Grants	2	711,544,761	-	711,544,761	196,895,618	514,649,143	28%
Transfers from Other Government Entities	3	288,397,348	37,704,000	326,101,348	326,661,459	(560,111)	100%
Proceeds from Domestic Borrowings	4	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	5	-	-	-	-	-	0%
Proceeds from Sale of Assets	6	-	-	-	-	-	0%
Reimbursements and Refunds	7	-	-	-	-	-	0%
Returns of Equity Holdings	8	-	-	-	-	-	0%
County Own Generated Receipts	9	-	-	-	-	-	0%
Returned CRF issues	10	3,200,000	-	3,200,000	-	3,200,000	0%
TOTAL		2,275,472,109	(572,608,841)	1,702,863,268	927,068,272	775,794,996	54%
PAYMENTS							
Compensation of Employees	11	-	-	-	-	-	0%
Use of goods and services	12	23,988,000	(1,388,000)	22,600,000	22,521,214	78,786	100%
Subsidies	13	-	-	-	-	-	0%
Transfers to Other Government Units	14	-	115,000,000	115,000,000	104,600,794	10,399,206	91%
Other grants and transfers	15	387,147,563	(256,396,000)	130,751,563	120,429,579	10,321,984	92%
Social Security Benefits	16	-	-	-	-	-	0%
Acquisition of Assets	17	1,729,536,546	(525,219,247)	1,204,317,299	289,016,767	915,300,532	24%
Finance Costs, including Loan Interest	18	-	-	-	11,909	(11,909)	0%
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-	-	-	0%
Other Payments	20	134,800,000	95,394,406	230,194,406	225,334,341	4,860,065	98%
TOTAL		2,275,472,109	(572,608,841)	1,702,863,268	761,914,604	940,948,664	45%
SURPLUS/(DEFICIT)					165,153,668	(165,153,668)	

The low absorption of the development budget is attributed to the non- realization or part-realization of the conditional grants anticipated to come from development partners. The 6 month stand off on the FY2019/2020 budget approval between the County Executive and the County Assembly further complicated the absorption of development vote since the Vote was on Account of recurrent expenditure.

3. DEPARTMENTAL PROJECTS PERFORMANCE

3.1. WATER AND SANITATION

During the period under review, the department completed the construction of Kimwa and Saraa water projects, Marungu Water Project in Mwanda-Mgange ward and Kisambinyi Koenyi water project in Mbololo Ward. Through Tavevo Water and Sewerage Company Ltd procured 10 Motorcycles of 175CC, Purchased of Repair kit (Critical operational tools & fittings), Purchase of Office Equipment and Furniture, among others.

S/NO.	PROJECT NAME	DISTANCE OF PIPELINES OF ASSORTED SIZES AND MATERIALS(KM)
MWATATE SUB COUNTY-DONE BY THE DEPARTMENT OF WATER, ENVIRONMENT AND SANITATION		
1	Mlughu wp	1.9
2	Kirurumo mnamu wp	1.85
3	Kiriwenyi- mlambenyi	0.6
4	Kirughurunyi wp	2.15
5	Wusila wp	2.2
6	Mwakimori wp	5
	SUB TOTAL 1	13.7
DONE BY EQUALIZATION FUND		
1	Nyangoro wp	1.95
2	Mzizima wp	0.7
3	Moda mbogho wp	2
4	Mdeminyi wp	2
5	Dighai and Manoa wp	7.74
6	Kighombo wp	0.3
	SUB TOTAL 2	14.69
DONE BY WORLD VISION		
1	Kiriwenyi wp	2.2
	SUB TOTAL 3	2.2
	TOTAL	30.59
VOI SUB COUNTY- DONE BY THE DEPARTMENT OF WATER, ENVIRONMENT AND SANITATION		
1	Kaloleni wp	7.8
2	IkangaC Lebanon wp	3
3	Itinyi majengo wp	4
4	Mabomani sikujua	2.25
5	Ndelemanu wp	3.2
6	Makwasinyi wp	1.45
	SUB TOTAL 1	21.7
DONE BY KRCS &CGTT		
1	Maungu bughuta pipeline wp	20
2	Kaloleni wp	16
3	Kisambinyi Ghazi	13
	SUB TOTAL 2	49
	TOTAL	70.7
WUNDANYI SUB COUNTY- DONE BY THE DEPARTMENT OF WATER, ENVIRONMENT AND SANITATION		
1	Solome wp	0.396
2	Ivongongonyi	1.973
3	Kishenyi-sangenyi	1.4
4	Iriwa wp	1.27
5	Kwanyika wp	1.82
6	Makandenyi wp	2.4
	SUB TOTAL 1	9.334

DONE BY EQUALIZATION FUND		
1	Kishushe spring wp	1.7
2	Kishushe kanyagha wp	5.634
	SUB TOTAL 2	7.334
	TOTAL	16.668
TAVETA SUB COUNTY- DONE BY THE DEPARTMENT OF WATER, ENVIRONMENT AND SANITATION		
1	Rehabilitation of Njukini/Uthiani wp	3
	SUB TOTAL 1	3
DONE BY EQUALIZATION FUND		
1	Malukiloriti wp	3
2	Njukini wp	1.65
	SUB TOTAL 2	4.65
	TOTAL	7.65
	GRAND TOTAL	125.608
BOREHOLES DRILLED BY COUNTY RIG		
1	Kituma bh	
2	Zungulukani bh	
3	Majengo bh	
4	Kabomboro bh	
5	Kasaani bh	
6	Mwasere bh	
7	Marungu bh	

WATER DISTRIBUTION PROJECTS COMPLETED IN 18/19 TO PRESENT			
TAVEVO WATER AND SEWERAGE COMPANY LIMITED IN COLLABORATION WITH DONORS AND COUNTY DEPARTMENT OF WATER, ENVIRONMENT AND SANITATION DEPARTMENT			
S/NO	PROJECT NAME	PIPELINE LENGTHS IN KM	REMARKS
1	Rehabilitation of Kitobo Springs Intake Works	N/A	Operational
2	Njoro Water Project	1.6	Operational
3	Eldoro B2 Water Project	1.6	Operational
4	Rehabilitation of Kitobo Water Distribution Pipelines	5.0	Operational
5	Extension of Madungunyi Water Distribution pipeline	1.2	Operational
6	Rehabilitation of Ngiruwunyi Intake Works	N/A	Operational
7	Re-development of Mwasinenyi Borehole	N/A	
8	Mazola pipeline extensions	1.0	
9	Birikani Community Water Project	1.2	Operational
10	Flyover Triangle Pipeline Extension	N/A	Operational
11	Ore/Cossovo/Msambweni pipeline extensions	2.4	Operational
12	Mbulia Water Project	1.0	Operational
13	Kimwa Water Project	20.0	Operational
14	Kisambinyi Konenyi Water Project	10.0	Operational
15	Kaloleni/Gimba/Kalambe Water project	14.0	Operational
16	Maungu Bughuta Water Project	10.0	Operational
17	Misharini Village Pipeline Extensions	1.5	Operational
18	Extension of Madungunyi Water Distribution pipeline	1.2	Operational
19	Rehabilitation of Ngiruwunyi Intake Works	N/A	Operational
20	Re-development of Mwasinenyi Borehole	N/A	Operational

21	Mazola pipeline extensions	1.0	Operational
	TOTAL	72.7	

3.2. PUBLIC WORKS AND INFRASTRUCTURE

During the year under review, the County Government, through the Department of Public Works, Roads, Transport and Infrastructure, implemented several road projects across the County. Over 140 Kilometres length of road network was undertaken through funds from the Roads Maintenance Fuel Levy funds and 568.6 Kms, comprising of 540.3KMs of graded roads and 28.25KMs of graveled (murrammed roads), were done through County Own Plants and Machinery. This has greatly improved roads access and connectivity to market centers, hospitals, schools and various villages.

Among the major projects undertaken included construction of Fumba Bridge in Wumingu /Kishushe ward, Slabbing of Nganjinyi – Mwanyambo road in Ronge ward, Concrete Slabbing of Kesse – Mzazala – Saghassa road in Werugha ward, construction of Foothbridge at Kaloleni, Mlegwa Foothbridge at Bura ward, Slabbing of Mlangoni- Kishamba road in Wusi/Kishamba ward,etc. Summarized list of roads improved through own source revenue and County Plants and Machinery are as shown in the attached schedule:

NO	WARD	ROAD NAME(S)	GRADED LENGTH (KM)	GRAVELLED LENGTH (KM)	TOTAL (KMs)
1	MAHOO	Brighter Days Academy Road, By-Pass - Lessesia Road , Airstrip – Tangini – Bypass Road, Safaricom – Rashia Road,Danida Road in California,Mbochi – Kijuijui Road, New Divine Academy Road, ABC – Kwa Mathayo Road, Devine Favour Academy – Kilimanjaro Road, Majengo – Danida Road ,Ngelesani Road,Malkloriti Dispensary Road	16.7	3.5	20.2
2	BOMENI	KWS – Mama Muhika Road, KIE – Manyata Road, Mambaria – Msheghesheni Rd ,Kiwalwa – Msheghesheni Road,Njoro Primary Road, Mungwana – Adams Road, Mbuya -Kasolo Road,University – Msheghesheni Rd,Msheghesheni - Njoro Sec Rd	6.8	1.3	8.1
3	MATA	Ndilidau Dispensary Rd, Kasaani Rd, Cessi – Rekeke Dispensary Rd,Tangini Primary School Road, Feeder Roads around Matta Town Centre	21.3	3	24.3
4	CHALA	Njukini Market Feeder Roads,Chumvini Market Feeder Rds,Mathuku – Makimu – Mahandakini Rd, Sir Ramson C1, Chumvini – Ulawani,Chumvini – Mpakani Road, C.B.O. Mahandakini Road, Njukini – Musini Primary School Road, Chumvini Polytechnic Play Field Road, ABC – Njukini Road, Njukini Society Block(A-B) Road, Njukini Society Block C Road	27.9	0	27.9
5	MBOGHONI	Banana Processing Plant Road and Access to Taveta VTC, Kitogoto Pri School,Eldoro - Catholic Church Road, Kwa Chief Main AP Camp (Eldoro B1), Junct to Mwacharo Kubo (ends in Eldoro C), Patron Hill Junct – Eldoro C Pre-School, Kasegon – Eldoro Town Centre – Kitogoto Rd, Neema Pre-School Rd (Eldoro A), Kwa Kadege – Machane Rd (Eldoro B1), Eldoro B1 Feeder roads, Eldoro A1 Feeder roads, Eldoro - Kamleza Feeder roads, Ngutini – Lambo Road , Kitogoto Pri School, Eldoro - Mzambarauni Road, Kwa Father – Kiwalwa Road, Kambungu Road	23.6	1.6	25.2

6	MBOLOLO	Mwakiki - mkwachunyi, Makutano sec road, Mwakiki primary road , Moi hospi- Mwakingali, Power line - Mabomani roads, Voi MTF-Voi sec school, Tausa Health Centre Rd, Mkwachunyi Kwa Mchanga Rd, Kirutai Feeder Roads, Mabomani Feeder Roads	37.3	8	45.3
7	NGOLIA	Madangonyi road, Millionare road, Majengo road, ACK Ghazi – Mgalenyi Rd, Lumbarwa - Chongonyi, Lumbarwa - Mbulia, Mwakajo - Mkwachunyi , Mdawa Road,Mwadilo Mbulia	33.5		33.5
8	KALOLENI	Fly over - Birikani road, Kasarani feeder roads, Gimba Mlegwa Health Centre rd, Kosovo Feeder Roads, Kariakor/ Taita Uniforms Bangladesh Gaza, Tanzania Feeder Roads, Sofia Jua Kali, Triangle Feeder Roads, Railways Road	19.7	1.5	21.2
9	SAGALLA	Mwamunga road, Lata road, Mwameni mwangoni road, Loghola road, Loghola road, Sowa Bamako Dispensary, Kajire Dispensary Rd, Kirumbi Kileva Primary, G. Mosi Primary Rd, Kwa Mwambui – Talio Nyika borehole Rd, Mwambiti – Gogota Rd, Mwambiti – Silanga Rd, Mwakoma – Bwaka Rd, Mwalangi – Chief's office Rd, Kishamba Juu – Mbale Rd	38.4	0	38.4
10	MARUNGU	Westerman road, Miasenyi feeder roads, Marungu VTC Majengo, Kale-Majengo, Kipipiri Feeder Rd, Bughuta Kikongorinyi Rd, Bughuta Social Hall Rd	19.7	0	19.7
11	KASIGHAU	Bughuta - Mlalakawi road, Bughuta - Sasenyi, Bungule to Kirongwe Rd , Kisimenyi – Kwaho Gae Rd, Mkulima Ngambenyi Rd, Bughuta Kikongorinyi Rd	33	0	33
12	MWATATE	Ziwa- modambogho road, Mlambenyi- msisinyeni, Landi- Mdinginyi , Singila - Manjengo, Madungunyi rd, Brighter days-Omega, Mwatate pri-catholic – junction, Msengenyi –jombo	19.3	6.25	25.55
13	CHAWIA	Jombo- Mwakitutu, Manganga- Mruru, Mngama road, Dmk - jonathan mwakio, Iribongonyi - sechu, Kironge Mazola, Omega-Kitivo, Chawia high-Jangara	26.9	0	26.9
14	BURA	Mwashuma -Godoma, Bura station – Nyolo road, TTC-Mwasinenyi, Rehab centre-Mlughu , Barawa nyolo & bura dispensary access	15.8	0	15.8
15	WUSI/KISHAMBA	Dembwa market road, Dembwa Dispenasry road,KEFRI-Madoka rd, Kidimo rd , Kilulunyi vichwala, Ngulu-Mwachawaza-Sirienyi, Cheleka-kizingo-Josa, Kibaoni-Chawia high school	38.2	1.2	39.4
16	WUNDANYI/MB ALE	Masumbesunyi - Mwakanyi, Mbengonyi / Kungu, Mwasombo Wasinyi, Rocks Kwa Mwacheda, Mwakanyi - Serenyi, Wanganga-Choke Primary School, Choke Primary School/ Mghoghonyi, Mnyuchi/Sirienyi, Midi yawaka/Mwalenyi/Kitukunyi, Kungu - Mbengonyi, Wanganga to Choke Primary, Meynard Primary Mbale ACK church road, Mwade Kwa Mwacheda, Midi ya Waka Mwalenyi Kitukunyi, Mwakanyi - Serienyi, Shigharo Primary Chome	34.4	0.3	34.7
17	WUMINGU/KISH USHE	Kishenyi/Mashighi/Mkuonyi,Mashighi/Grace Ministry Church, Ndiwenyi-Kitumbi-Primary School, Mferejinyi / Mwakilemba, Mferejinyi/ Kwawafiti, Vighombonyi/ Mkiyayo, Kishenyi-vighombonyi-mule-kipusi road,Mongorua - Kilulunyi, Mkanyata - Mwakiremba, Iriwa - Mferejinyi, Iriwa Isange Church, Paranga - Telenyi, Nyache - Mghoghonyi	62	0	62
18	WERUGHA	Mlondo-Msanganinyi P.S, Kese -Ngulu, Kese-Shimbo-Express, Kese- Saghasa-Mnyengelonyi, Saghasa-Mwakishimba towards Nchikavu, Mwaroko/SangeRock dispensary, Kighala Junction to Wesu, Shimbo - Mwandiria Mwakishimba, Mlondo - Msanganinyi, Mdundonyi -Ngulu Kiweto Mbokole	24.5	0	24.5
19	RONGE	Mvita- sisera,Ndile- mwakaleri, Mariwenyi - Mbamabarenyeni,	22.1	1.6	23.7
20	MWANDA MGHANGE	Mghange - Mwabatu - Mwaroko, Kisanganinyi – Mghwala- Ivunyi Mwalashi Road, Msisia - Lushangonyi, Mtalimbonyi - Mwangea, Mghwala- Ivunyi-Karakanjara- St.Peters Ikuminyi	19.2	0	19.2

		TOTAL	540.3	28.25	568.6
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3.3. HEALTH SERVICES

During the period under review, the department despite the ravages and disruptions caused by the COVID-19 managed to implement the following: the completion of Moi Hospital Outpatient wing, George Faraji Dispensary in Saghasa, Vighombonyi Dispensary, Mbale Male Ward, Paranga Dispensary, Equipping of Rekeke Health Centre, refurbishment of Wesu Sub County Rehabilitation Centre Building, commissioning of equipped Makandenyi Maternity Block, and refurbishment of Mahandakini dispensary blocks, etc.

Moi County Referral Hospital					
	Project Discription	Amount	Voucher Amt	Remarks	Payment Status
1	Completion Of Opd At Moi Referral Hospital	3,013,767.00	1,130,930	Works Completed	1130930 In Ib
2	Proposed Roof Renovations For The X-Ray Moi Referral Hospital Voi.	613,199.20	613,199.20	Works Completed.	Ib
3	Proposed Alterations At Maternity Ward Moi Referral Hospital Voi	1,247,667.00	1,247,667.00	100% Complete	Ib
4	Proposed Paint Works At Moi Referral Hospital, Voi	1,458,772.50	1,458,772.50	Works Completed	Ib
5	Purchase Of Ambulance(Land Cruiser) And Ambulances	9,530,000	9,530,000	Procured And Delivered	Payment Done
6	Proposed Roof Renovations For The Pharmacy Moi Referral Hospital Voi.	768,848.00	768,848.00	Works Completed	Validation
Wesu Sub County Hospital					
	Project Discription	Amount	Voucher Amt	Remarks	
1	Constraction Of Main Gate At Wesu	1,458,237.80	621,990	Completed	
2	Proposed 4 Door Pit Latrine At Wesu Hospital Wundanyi Sub County		988,000	Completed	Validation
3	Proposed Renovation Works Of X-Ray Block At Wesu Health Centre	6,365,693.72		Works In Progress	
4	Renovation Works At Wesu Hospital	4,229,034	4,229,034	Completed	Invoicing
5	Purchase Of Ambulance(Land Cruiser) And Ambulances	9,530,000	9,530,000	Procured And Delivered	Paid
Taveta Sub County Hospital					
	Project Discription	Amount	Contacts	Remarks	
1	Proposed Construction Of Main Gate At Taveta Hospital, Taveta Sub-County	1,457,108.40	545,245	Awarded,Site Handed Over, Works In Progress	Part Payment Validation
2	Roofing, Ceiling & Floor Finishes Repair For Maternity Block Taveta Hospital.	1,433,064	1,433,064	Works Completed	Ib
3	Switch Board Renovation At Taveta Sub County Hospital	1,700,000.00		Works In Progress	
4	Renovation Works For Generator House,Pharmacy Room,Male And Female Ward, Taveta Sch	4,693,858.80	2,143,000	Site Handed Over, Works In Progress	

Mwatate Sub County Hospital					
	Project Discription	Amount	Contacts	Remarks	
1	Renovation Works Of Mwatate Sub-County Hospital	2,696,855	2,696,855	Works Completed	Paid
2	Proposed Laboratory Extension At Mwatate		911,997	Works Completed	Ib
3	Refurbishment Of Former Theatre Block To Offices And Construction Of Waiting Bay Of Opd At Mwatate Sub County Hospital	902,323.40	902,323.40	Works Completed	Ib
4	Proposed Construction Of Theatre Block At Mwatate Sub-County	25,998,490	10,873,286	Site Handed Over, Work In Progress	Part Payment Invoicing
	General Supply	Amount	Contacts	Remarks	
1	Supply &Delivery Of Assorted Medical Equipment & Other Supplies For The Dept. Of Health Services	71,635,190.00	0	Awarded, Supply Order Issued, Supply Partially Done And Thereafter Collected Due To Failure To Meet User Specifications.	
2	Supply &Delivery Of Assorted Medical Equipment & Other Supplies For The Dept. Of Health Services	42,822,950.00	9,798,173.14	Awarded, Supply Order Issued, Delivery On Course	
3	Installation Of An Integrated Health Management Information System	10,000,000	8,500,000.00	Site Handed Over, Works In Progress In Moi Crh Thereafter Mwatate Sch	
1	Supply And Delivery Of Assorted Medical Equipment For Makandenyi And Saghassa Dispensaries	3,848,933.00		Supplied And Delivered	Paid
2					
3	Completion Of Saghassa Dispensary	10,500,000		Completed	Partly Paid
3	Competition Of Paranga Dispensary	3,581,234.00		80% Complete	Not Paid
4	Competition Of Vighombonyi Dispensary	5,700,00.00		Completed	Paid
1	Construction Of Fence At Challa Dispensary Phase 2	693,273.60		0%	Rebudgeted For f/y 2020-21
2	Construction Of Stub Columns, Partitioning Of Container To Create Dispensary At Kamtonga	1,500,000			Budget Allocated For Extension And Completion In f/y 2020-21
3	Construction Of Bughuta Maternity Block	5,900,000		Project At 70%, Roofing	Contractor Not On Site.
4	Completion Of Kachero Dispensary (Phase 2)	2,583,720.20		Complete, Building Awaiting Commissioning	
5	Renovation Of Maternal Shelter At Mata Dispensary	800,000.00		Complete	Awaiting Commissioning
6	Construction Of Marungu Maternity Block	1,866,196.00		Works At 70%.	
7	Renovation Of X-Ray Department At Wesu	456,228.00		Stalled.	Contractor Not On Site
8	Completion Of Mbale Male Ward	1,587,680.40		Complete	Awaiting Commissioning
9	Construction Of Mortuary Waiting Bay At Wesu Hosp.	500,000		Works At 50%. Workmanship Not Satisfactory	Not On-Site
10	Completion Of Wesu Hospital Drug Abuse Rehab	10,000,000		Complete, Awaiting Commissioning	

	Centre			
11	Extra Extension Of Opd And Minor Theatre At Mcrh	3,037,698		On-Going, At 80% Complete Contractor On Site
12	Upgrading/ Construction Of Triage, Registration And New Born Clinics At Mcrh – Voi	3,606,530.50		Complete, On Use, Awaiting Official Opening On Site
13	Re- Tender For The Completion Of New Block At Mwanda Health Centre	1,078,800		Works At 80%. Rebudgeted For f/y 2020-21 For Completion Works
14	Construction Of Shelemba Delivery Block	1,912,004.80		Project At 40% Below Lintel Contractor Not On Site.
15	Construction Of Mgungani-Salaita Dispensary	9,810,143.20		Project At 90%. Not On-Site
16	Construction Of Kirumbi Maternity Block	2,109,899.64		Phase 1 Completed. Project At Lintel Level Phase 2 Allocated Funds For Completion f/y 2020-21
17	Construction Of Bamako Maternal Block	2,144,401.52		Phase 1 Completed. Project At Lintel Level Phase 2 Allocated Funds For Completion f/y 2020-21
18	Completion Of Paranga Dispensary	2,500,000		Works At 75% On-Site
19	Completion Of Paranga Dispensary	1,200,000		Project At 75%, Roofing

3.4. EDUCATION AND LIBRARY SERVICES

The department of Education, Libraries and Vocational Training has continued to pursue its mission of providing, promoting and coordinating access to basic quality education and training for sustainable development. In the year under review the Department's efforts resulted to an increased enrolment at ECDE Centres from 11815 in FY 2018/2019 to 12514 in the FY 2019/2020. It also managed to procure and issue 3,400 teacher guides to all the 313 ECDE centres in the county on the five learning activity areas.

Among the other achievements is the construction and rehabilitation of nineteen ECDEs and VTCs across the County, with Tausa, Ghazi, Mwanda, Mwanjila, Bungule and Mwarungu Vocational Training Centers being among those renovated during the year under review.

3.5. AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION

Agriculture and Irrigation Development

During the year under review the County Government, through the Department of Agriculture, Livestock, Veterinary and Fisheries, focus its energy towards improving Agricultural value chain development through enhanced extension support services, crop development, soil and water management, agribusiness and market development, mechanization of agriculture and irrigation.

The department is also working closely with development partners to promote drought tolerant crops as a strategy to mitigate against the effects of Climate Change. This saw the farmers in our County venture into sorghum farming and signed an MOU with East African Maltings Limited a subsidiary of East African Breweries Limited. To support this initiative, the County Government supplied Sorghum farmers with seedlings worth Shillings One Million (Kshs.1 Mn) to boost their production which in the long run will lead to increases job creation, income generation and poverty reduction.

Other notable achievements of Agric & Irrigation department during the fiscal year 2019/20:

- a. Completion of Ufunguo Water Pan in Kasigau Ward, Voi Sub County. It has a capacity of 30,000 cubic meters and it provides water for domestic and livestock and can as well cater for minor irrigation for by the surrounding community. The target population is 3000 people.
- b. Rehabilitation of Njoro Kubwa canal in Taveta was completed. This canal is 12 km long and 5000 acres of land now have water for irrigation hence empowering farmers to improve crop production and productivity.
- c. Construction of Banana Processing Factory in Taveta. The building during the reporting period had reached superstructure. This project will address marketing of banana through value addition hence both production and productivity of banana will be improved.
- d. Construction Mukuru Dam. The Construction of Mukuru Dam in Wumingu/Kishushe Ward was completed and it has a capacity of 100,000 cubic meters and is estimated to serve 5000 farmers. The water will also be for domestic use, livestock and minor irrigation.
- e. Agroforestry Cover: The department aims at improving agroforestry cover both in the Highland and Low land parts of the County. During the period under review, the department distributed to farmers 2,500 Macadamia seedlings (Murang'a 20); 5,714 Avocado (Hass) and 2,857 Apple Mango. In collaboration with AFA (Agric & Food Authority), over 10,000 Cashew nuts and Coconut seedlings were distributed to farmers all over the County with the bulk part of it going to Taveta Sub County.

Livestock and Fisheries Development

	PROJECT	DESCRIPTION	BUDGET	FUNDING	STATUS
1	Bachuma Livestock Multiplication center	Breeding of Boran, Sahiwal cattle, gala goats and sheep for multiplication making available quality breeding materials for local farmers	Allocation was zero budget. Ksh 100,000 recurrent expenditure used for farm operations.	CGTT	Ongoing .The farm 22 mature bulls some ready for off take. 104 cows and heifers 284 galla goats 22 sheep and 46 kids
2	Wundanyi Milk Cooling Plant	Operationalization of the milk cooling plant to start receiving milk and setting up Governance and financial management systems, Business Plan- the purpose of this is to create sustainable milk market for dairy farmers	Kshs.300,000	CGTT, ASDSP, TAGHO DAIRY FARMERS COOPERATIVE SOCIETY LTD,	Operational awaiting ceremonial Launch
3	Werugha Milk Cooling Plant	Registration of the farmers Group and setting up Governance and financial management systems in preparation for operationalization	Kshs.300,000	CGTT(Recurrent budget), ASDSP	Installation of milk cooling machinery is complete
4	Mghange Dawida Milk cooling Plant	Registration of the farmers Group and setting up Governance and financial management systems in preparation for operationalization	Kshs.200,000	CGTT (Recurrent budget), ASDSP,	Installation of the milk cooling equipment done.
5	Bura Milk cooling Plant	Registration of the farmers Group and setting up Governance and financial management systems in preparation for operationalization	Kshs.200,000	CGTT(Recurrent budget), ASDSP, TAGHO	Installation of the equipment complete

				<u>DAIRY FARMERS COOPERATIVE SOCIETY LTD</u>	
6	Dembwa Milk Cooling Plant				Renovation stalled after injection of 0.5M shillings FY 2019-20. Awaiting more funds FY 2020-21
7	Mwanda Milk Collection Centre	Registration of the farmers Group and setting up Governance and financial management systems. Organized the farmers to market milk as a group and linked the to the market	Kshs.200,000	<u>CGTT(Recurrent budget), ASDSP, NDISHA DAIRY FARMERS COOPERATIVE SOCIETY LTD</u>	Collecting and marketing warm milk. Require funds for setting up milk cooling plant
8	Poultry Development	Training of farmer groups, cluster vaccination 2000 chicken vaccinated. Indigenous chicken CIGs constituted awaiting funding	600,000 (Recurrent budget)	<u>CGTT(Recurrent budget), ASDSP and KCSAP</u>	Project ongoing
9	Ranches	Ranches sensitized during their annual general meeting good leadership and governance. 3 meetings held with ranchers to share the livestock movement and produce bill, ranchers sensitized on pasture conservation	Recurrent	CGTT KCDMS ASDSP	Ongoing. Livestock movement and produce bill assented into law.
10	Apiculture development	140 beehives distributed to bee keepers in Tsavo beekeepers cooperative Mwatate ,Marungu,Wundanyi,Bura,C halla ,Mata,Mbololo,kaloleni,Mbogho ni,mahoo wards	1.4m	CGTT	On going
11	Purchase of Vaccines	Vaccines against 32,000 doses Foot and Mouth and 16,000 doses of Lumpy Skin Disease in the 4 sub county	2M in D/budget reallocated.	CGTT	Project ongoing
12	Vaccination campaigns	Vaccination of cattle in all the wards	600,000 (recurrent budget)	<u>CGTT</u>	Project ongoing
13	Purchase of Rabies Vaccines	3,500 doses of rabies vaccine in Voi sub county	150,000 supported by ANAW	CGTT/ANAW	Project Ongoing – No allocation
14	Rabies Vaccine campaigns	3,860 pets vaccinated against rabies in Voi sub county vaccination campaigns	800,000 Supported by ANAW	CGTT/ANAW	Project Ongoing – No allocation
17	Purchase of Breeding material	Procurement of 1,770 straws of semen and other consumables for KAGRIC	Allocation was zero budget. Kshs 550,000 recurrent allocated.	<u>CGTT</u>	Over 2,000
18	Facilitation of AI technicians and farmer training on AI	1 Refresher training of AI technicians and 7 farmer training on Breeding activities in Taita sub county	500,000	<u>CGTT, ASDSP</u>	Project ongoing
19	Training of AI staff	3 AI technicians trained at AHITI - Kabete	340,000	<u>ASDSP</u>	Project complete
20	Maintenance of County owned Slaughter houses	Renovation and maintenance of County slaughterhouses	Allocation was zero but 280,000 from Recurrent budget	CGTT	Project ongoing
21	Training of	2 inspecting officers trained as meat	134,000	<u>CGTT</u>	Project ongoing

meat inspectors	inspecting officers at MTI – Athi River		
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3.6. TRADE, YOUTH, SPORTS AND SOCIAL SERVICES

During the period under review, the department implemented a total of 37 projects which are all under different stages of completion. For purposes of this paper, construction of social halls has been reviewed under the department of Trade, Youth, Sports and Cooperative

PROJECT/ACTIVITY	AMOUNT BUDGETED	AMOUNT PAID	STATUS
Construction Of Njukini Social Hall	2,300,000	819,000.00	ON-GOING
Completion Of Kiwalwa Social Hall And Toilets	3,000,000	1,298,000.00	ON-GOING
Completion Of Sanginyi Social Hall	3,000,000	764,000.00	ON-GOING
Completion Of Peleleza Social Hall And Toilet	4,700,000	865,000.00	ON-GOING
Completion Of Landi Social Hall	2,500,000	810,000.00	ON-GOING
Completion Of Kipusi Social Hall	2,500,000	776,000.00	ON-GOING
Completion Of Mlambenyi Social Hall	1,500,000	955,000.00	ON-GOING
Completion Of Msisinenyi Social Hall	2,000,000	NIL	ON-GOING
Completion Of Njawuli Social Hall And Toilet	1,450,000	NIL	ON-GOING
Completion Of Bodaboda Shade	600,000	NIL	ON-GOING
Completion Of Mariwenyi Social Hall	1,750,000	NIL	ON-GOING
Completion Of Shelemba Social Hall	1,750,000	NIL	ON-GOING
Completion Of Mrughua Social Hall	2,000,000	800,000.00	ON-GOING
Construction Of Bura Station Social Hall Toilet	800,000	NIL	ON-GOING
Construction Of Wumari Sechu Social Hall Toilet	700,000	1,000,000.00	ON-GOING
Construction Of Chawia Social Hall Toilet	700,000	698,000.00	ON-GOING
Completion Of Mwachawaza Social Hall And Supply Of Plastic Chairs	1,200,000	1,254,000.00	ON-GOING
Completion Of Mwakiki /Mbololo Social Hall	2,000,000	810,000.00	ON-GOING
Completion Of Mwangea Social Hall	2,000,000	NIL	ON-GOING
Completion Of Mlangonyi Social Hall	2,000,000	788,000.00	ON-GOING
Completion Of Mbulia Social Hall	2,000,000	NIL	ON-GOING
Rehabilitation Of Wundanyi Stadium	20,000,000	8,346,125.00	ON-GOING
Construction Of Moi Stadium Voi	20,000,000	5,560,000.00	ON-GOING
Talio Nyika Polytechnic Roofing/Finishing	2,800,000	NIL	ON-GOING
Kiloghwa VTC Complex Phase III	4,000,000	800,000.00	ON-GOING
Completion Of Bungule Vtc Hostel	1,500,000	NIL	ON-GOING

4. RECENT NATIONAL ECONOMIC DEVELOPMENTS AND OUTLOOK

The National economic developments and macroeconomic outlook has a positive and direct bearing on the performance of the County. Some of these developments and outlook have been briefly outlined below:

4.1. Recent National Economic Outlook and Developments

According to the draft 2020 National Government Budget Review and Outlook Paper(BROP), the outbreak and spread of the Covid-19 Pandemic and the ensuing containment measures have devastated global economies. As a result, the global economy is projected to contract by 4.9 percent in 2020 from a growth of 2.9 percent in 2019 with prospects across countries and regions remaining highly uncertain.

In Kenya, the Pandemic and the resultant containment measures slowed down economic activities in key sectors of the economy in the first quarter of 2020, resulting to a lower growth of 4.9 percent compared to a growth of 5.5 percent in a similar period in 2019.

Economic Growth Rate

The economy is projected to rebound to 5.3 percent in 2021 and 5.9 percent over the medium term. In terms of fiscal years, the economy is projected to grow by 4.0 percent in the FY 2020/21 and 5.9 percent over the medium term.

Overall Inflation Rate

Year-on-year overall inflation has remained within the government target range since end 2017 demonstrating prudent monetary policies. The inflation rate was at 4.4 percent in August 2020, declining from 5.0 percent in August 2019.

Foreign Exchange Rate

The foreign exchange market has experienced some volatility in 2020, largely due to uncertainties with regard to the impact of Covid-19 Pandemic and a significant strengthening of the US Dollar in the global markets. However, the Kenya Shilling remained competitive supported by a stable current account deficit. The Shilling depreciated against the US Dollar, Sterling pound and the Euro exchanging at an average of Ksh 107.3, Ksh 135.3 and Ksh 122.5 in July 2020 from Ksh 103.2, Ksh 128.7 and Ksh 115.8 in July 2019, respectively.

Interest Rates

Short-term interest rates remained fairly low and stable. The Central Bank Rate was retained at 7.0 percent on July 29, 2020 same as in April 2020 to signal lower lending rates in order to support credit access by borrowers especially the Small and Medium Enterprises distressed by Covid-19 pandemic. The interbank rate remained low and fairly stable at 2.5 percent in August 2020 from 3.6 percent in August 2019 in line with the easing of the monetary policy and adequate liquidity in the money market

The slowdown in the first quarter of 2020 was mainly due to the uncertainty surrounding the Covid-19 pandemic that was already slowing economic activity in most of the country's major trading partners. The key sectors performance is as outlined below:

- The contribution of agricultural sector to the overall GDP growth was 1.3 percentage points in the first quarter of 2020, an increase from 1.2 percentage points in the same quarter of 2019
- The non-agricultural sector (service, industry and mining and quarrying) remained resilient and grew by 5.2 percent in the first quarter of 2020, down from 5.9 percent in the same quarter of 2019
- The construction sector grew by 5.3 percent in the first quarter of 2020 compared to 6.1 percent in a similar period in 2019.
- The performance of activities in the transport and storage sector declined to 6.2 percent in the first of quarter of 2020 from 6.4 percent recorded in the first quarter of 2019 following imposition measures to contain the spread of covid-19 towards the end of the quarter.
- Accommodation and food service activities contracted by 9.3 percent in the first quarter of 2020 compared to a growth of 11.0 percent in the first quarter of 2019. Activities in the Accommodation and restaurant sector were adversely affected by Covid-19 pandemic

4.2. County Growth prospects

The growth prospects for the County economy in 2021/2022 are also positive given the National economic outlook as well as the physical and socio-economic infrastructural investments by both the National and County Government.

The Fiscal policy outlook for the county in 2021/2022 and the medium term is very promising. This is due to a raft of measures that have been put in place and will continue to yield positive results in terms of Own Source Revenue generation.

The county government will continue with both structural and administrative reforms in revenue management. Further new revenue streams will be pursued to ensure that the revenue potential is reached.

The County Government continues to implement various infrastructure projects across all sectors. These capital projects will spur growth and development of the county by providing employment and markets. All these projects are expected to have positive impact on the socio-economic environment of the county.

The County is also partnering with the National Government and development partners to implement several transformative projects. These include: Water and sanitation (World Bank), banana processing plant in Taveta(EU), Export Processing Zone(EPZ), Wundanyi and Voi Stadia

4.3. Medium Term Fiscal Framework (Policies)

a. Expenditure side

1. The expenditure management side in budget execution should be operationalized to ensure that non-budgeted expenditures are not incurred. Non-priority expenditures should also be avoided in budgets.
2. Immediate operationalization of the Monitoring and Evaluation Policy together with the strengthening of the Service Delivery Unit(SDU) should act as a strategy of linking planning, budget execution and achievements of desired outcomes.

b. Revenue side

1. Promotion of Private-Public Partnerships (PPPs) and reaching out to donors to enhance resource mobilization
2. Strengthening of resource mobilization and enforcement directorates
3. Carrying out a revenue baseline survey to determine the County revenue base.
4. Continued lobbying by the county leadership for establishment of a game reserve and benefit sharing from royalties (Parks and Minerals).

4.4. Risks to the outlook

There are several risks to the outlook of the FY2021/2022 budget and the medium-term. These include:

POSSIBLE RISK	IMPACT	MITIGATION
Persistence of the Covid-19 pandemic and resultant containment measures	Disruption of livelihoods; Declining OSR;	Implementation of Post COVID-19 recovery strategy
Late disbursements of funds by National Treasury	Delays in making payments(salaries, statutory deductions, creditors-contractors)	Create a buffer/reserve to fund critical aspects of the budget
Revenue from National Park	If granted, the County's expected revenue basket will increase	Prepare a supplementary budget if granted.
Changes in the Political environment due to electioneering mood	Negativity by rate/rent payers/stakeholders leading reduced revenues	Sensitization of the stakeholders on the need to pay since service delivery will continue

5. RESOURCE ALLOCATION FRAMEWORK

5.1. Adjustments to 2020/2021 Budget

The County government will accommodate minimum adjustments in the context of a supplementary budget revision to the 2020/2021 budget estimates. These adjustments will be due to the following:

- a. Review of balances brought forward from the FY 2019/2020 budget following the reconciliation of FY 2019/2020 books of accounts.
- b. Downward review of the County's equitable share for FY 2020/2021 from Kshs 4.39 Billion to Kshs 4.2 Billion as contained in CARA 2020.
- c. A downward review of Own Source Revenue for 2020/2021 to Kshs 350 Million from the budgeted Kshs 363 Million

5.2. 2021/2022 Medium Term Budget framework

The growth in the county economy is underpinned by continued good performance across all sectors of the economy. The projected growth of the county economy assumes recovery from the effects of COVID-19 pandemic, normal weather pattern during the year and improved investor confidence, completion of ongoing major infrastructure projects and enactment of laws/policies which are favorable to the county.

Revenue projections

The estimated total county Resource envelop for the FY 2021/2022 budget is expected to be Kshs 5.8 Billion comprising of the equitable share from the national Government, domestic and foreign conditional grants and Own Source Revenue.

According to CARA 2020, the estimated amount the County expects as equitable share for FY 2021/2022 is Kshs 4.8 Billion up from 4.2 Billion in FY 2020/2021. The county further aims at benefiting from World Bank capital grants namely Kenya Devolution Support Programme(KDSP), Kenya Urban Support Programme(KUSP), Water and Sanitation Project and Kenya Climate Smart Agriculture Project

The total Own Source Revenue is projected at Kshs 370 Million having been reviewed upwards from a target of Kshs 363 Million for FY 2020/2021. The upward revision of OSR has been occasioned by the analysis of actual performance for the preceding financial years.2018/2019.

Expenditure Forecast

Recurrent expenditures: The absolute recurrent expenditure is expected to remain significantly stable. The total recurrent expenditure ratio to total county budget is however expected to remain at 65 % in the FY 2021/2022 as outlined in the PFMA 2012. The recurrent to development ratio is expected to continue improving over the medium term. This will be achieved through continuous rationalization of expenditures.

Development Expenditures: The ceiling for development expenditures including donor funded projects is expected to stand at 35% of Total County's Revenue base over the medium term. In terms of capital expenditure, priority will be given to the completion of all on-going projects

5.3. Overall Deficit and Financing

It is expected that the 2021/2022 budget will remain balanced with zero deficit. Austerity measures will be put in place to ensure that only when macro-fiscal conditions and PFM law allows, the deficit does not exceed 5% of the County's Resources envelop. Such a deficit will be financed through loans and grants.

6. CONCLUSION

The fiscal outcome for 2019/2020 together with the updated forecasts has significant implications on the financial objectives elaborated in the County Fiscal Strategy Paper submitted to the County Assembly in February 2021. This implies the need to adjust the departmental ceilings in the context of the next supplementary budget for FY 2020/2021.

Annex 1: County Own Source Revenue performance by stream (2019/2020)

REVENUE STREAM	BUDGETED (2019-2020)	ACTUAL 2019-2020	Variance
1 FINES,PENALTIES AND FORFEITURES	1,500,000	555,033	944,967
2 UNCLAMPING FEES	700,000	512,880	187,120
3 FISHERIES	60,000	14,000	46,000
4 HOUSE RENT	6,000,000	1,369,826	4,630,174
5 HIRE OF COUNTY EQUIPMENTS	500,000	230,900	269,100
6 LIVESTOCK AND VETERINARY	2,000,000	1,709,040	290,960
7 SLAUGHTER HOUSES ADMINISTRATION	4,000,000	3,226,290	773,710
8 ADVERTISEMENT/PROMOTION	10,000,000	5,566,900	4,433,100
9 SOCIAL PREMISES USE CHARGES	2,200,000	1,437,200	762,800
10 HIRE OF STADIUMS	350,000	100,000	250,000
11 SAND CESS	8,000,000	13,201,460	(5,201,460)
12 ENVIRONMENT & CONSERVANCY	4,000,000	3,341,950	658,050
13 PUBLIC TOILET FEES	2,400,000	2,132,450	267,550
14 NATURAL RESOURCES EXPLOITATION e.g Blocks	4,000,000	9,753,180	(5,753,180)
15 SISAL CESS	2,000,000	3,824,020	(1,824,020)
16 SALE OF COUNTY ASSETS	1,000,000	-	1,000,000
17 AGRICULTURAL CESS	20,000,000	11,881,534	8,118,466
18 OTHER LOCAL LEVIES	2,000,000	48,749,900	(46,749,900)
19 HEALTH-HOSPITALS	30,000,000	38,698,631	(8,698,631)
20 PUBLIC HEALTH	15,000,000	11,600,375	3,399,625
21 BURIAL SITE FEES	100,000	45,800	54,200
22 LAND RATES	20,000,000	9,669,439	10,330,561
23 GROUND RENT	8,500,000	9,429,146	(929,146)
24 RATES CLEARANCE CERTIFICATE(OTHER PROPERTY INCOME)	100,000	110,000	(10,000)
25 PLOT TRANSFER FEES	500,000	207,500	292,500
26 OPENING OF FILES	100,000	13,600	86,400
27 SURVEY AND MAPPING	100,000	26,000	74,000
28 PHYSICAL PLANNING	1,000,000	292,500	707,500
29 MINING CESS(IRON ORE &OTHER MINERALS)	30,000,000	25,291,349	4,708,651
30 APPROVAL OF BUILDING PLANS	3,000,000	3,460,290	(460,290)
31 RENEWAL OF BUILDING PLANS	2,000,000	188,600	1,811,400
32 ADMINISTRATIVE SERVICE FEES	1,500,000	3,563,435	(2,063,435)
33 DRAWING PLANS FEES	100,000	211,500	(111,500)
34 RENOVATION FEES	2,000,000	1,329,960	670,040
35 PLOT FENCING FEES	50,000	25,000	25,000
36 SIGNBOARDS	1,000,000	1,968,000	(968,000)
37 VEHICLE PARKING FEE	18,500,000	20,236,433	(1,736,433)

38	TUKTUK/TAXI/MOTORCYCLE	2,000,000	-	2,000,000
39	RESERVED PARKING	500,000	48,000	452,000
40	TECHNICAL SERVICES FEES	2,500,000	175,000	2,325,000
41	LIQUOR LICENCES	18,000,000	4,627,108	13,372,892
42	WEIGHT & MEASURES	240,000	103,060	136,940
43	APPLICATION FOR SBP/RENEWAL	5,000,000	2,815,866	2,184,134
44	MARKET STALLS/SLABS	2,500,000	421,678	2,078,322
45	SINGLE BUSINESS PERMITS	45,000,000	26,063,317	18,936,683
46	MARKET FEES	38,000,000	25,740,521	12,259,479
47	APPLICATION FOR LIQUOR License	2,000,000	2,000,500	(500)
48	CO- OPERATIVES	-	47,950	(47,950)
49	COMMUNITY WATER SUPPLY ADMINISTRATION FEES		30,000	
	GRAND TOTAL	320,000,000	296,042,122	23,957,878

Annex 2: Comparative Annual OSR Performance(2017/2018 to 2019/2020)

REVENUE TYPE	2017-2018		2018-2019		2019-20	
	TARGETS	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
Impounding Charges	1,121,065	49,170	111,065	1,432,683	-	-
Liquor Licences	12,106,510	8,855,369	12,506,510	17,217,531	18,000,000	4,627,108
Administrative Service Fees	1,305,598	1,143,350	505,598	1,778,735	1,500,000	3,563,435
Clamping & Declamping Fees	470,016	5,150	30,091	692,000	700,000	512,880
Sisal Cess	8,776,197	1,502,025	8,976,197	16,500	2,000,000	3,824,020
Slaughter Houses Admin	5,123,823	2,061,630	5,123,823	3,728,885	4,000,000	3,226,290
Livestock And Veterinary	2,998,289	1,944,000	2,998,289	1,629,840	2,000,000	1,709,040
Fisheries	55,216	86,950	55,216	30,800	60,000	14,000
Sand Cess	10,262,548	3,642,442	6,262,548	8,568,969	8,000,000	13,201,460
Natural Resources Exploitation	5,182,603	1,057,121		3,124,666	4,000,000	9,753,180
Environment & Refuse Collection	2,173,300	2,571,655	2,173,300	3,536,000	4,000,000	3,341,950
Public Toilet Fees	4,368,160	1,310,075	4,368,160	2,299,555	2,400,000	2,132,450
Exhauster Services	100,000	-	5,182,603	2,000	-	-
Sale Of County Assets	-	-	-	-	1,000,000	-
Agricultural Cess	-				20,000,000	11,881,534
Mileage-Exhauster	40,000	-	-	-	-	-
Application For Exhauster	10,000	-	-	-	-	-
Sale Of Tender Documents	5,843	1,000	5,843	-	-	-
Fines, Penalties And Forfeitures	-				1,500,000	555,033
General Cess	40,885,735	22,265,202	35,885,735	20,299,944	-	-
Interest & Revenues From Financial Investments	228,212	1,094,818	228,212		-	-
Other Local Levies	1,197,756	9,113,812	397,756	21,299,310	2,000,000	48,749,900
Health-Hospitals	29,935,711	22,155,236	26,935,711	29,048,079	30,000,000	38,698,631
Public Health	11,320,931	11,887,000	11,320,931	15,304,270	15,000,000	11,600,375
Land Rates	52,677,988	10,674,544	15,677,988	15,077,708	20,000,000	9,669,439
Ground Rent	25,801,625	15,479,272	20,801,625	7,695,139	8,500,000	9,429,146
Rates Clearance Certificate	29,215	5,000	29,215	63,000	100,000	110,000
Plot Transfer Fees	1,409,004	142,000	409,004	234,000	500,000	207,500

Opening Of Files	11,686	2,500	11,686	42,000	100,000	13,600
Survey And Mapping	500,000	10,000	-	37,000	100,000	26,000
Physical Planning	1,068,398	622,074	568,398	650,305	1,000,000	292,500
Mining Cess	15,482,070	8,361,091	12,932,070	35,979,939	30,000,000	25,291,349
Plot Rents	500,000	732,422	-	318,695	-	-
Bus Park Fees	20,369,612	9,003,170	-	-	-	-
Psv Parking Fee		-	18,369,612	12,733,924	18,500,000	20,236,433
Taxi,Light Transport&Tuktuk Cabs	500,000	20,730	-	-	2,000,000	-
Motorcycle Curb	1,632,144	108,190	632,144	-	-	-
Daily Parking Fees(Parking Slots)	13,619,415	4,109,140	8,619,415	7,535,290	-	-
Reserved Parking Fees	3,867,013	684,830	3,867,013		500,000	48,000
House Rent	24,037,055	7,845,720	15,037,055	8,851,562	6,000,000	1,369,826
Hire Of Council'S Equipment	29,215	40,500	29,215	555,420	500,000	230,900
Advertisement/Promotion	2,864,751	148,000	864,751	8,092,446	10,000,000	5,566,900
Hire Of Social Halls		-	151,916	14,000	-	-
Approval Of Building Plans	6,123,125	2,377,040	5,123,125	2,505,225	3,000,000	3,460,290
Renovation Fees	671,782	1,369,400	171,782	2,144,250	2,000,000	1,329,960
Renewal Of Building Plans	548,065	1,299,800	548,065	1,833,800	2,000,000	188,600
Drawing Plans Fees	88,812	40,200	88,812	42,500	100,000	211,500
Plot Fencing Fees	292,146	50,000	292,146	16,700	50,000	25,000
Burial Site Fees	155,421	126,100	155,421	64,400	100,000	45,800
Technical Services Fees	927,562	531,850	927,562	2,078,738	2,500,000	175,000
Signboards	3,485,296	3,888,400	2,485,296	1,233,140	1,000,000	1,968,000
Weight & Measures	300,000	244,900	-	248,120	240,000	103,060
Co-Operatives	200,000	132,720	-	124,740	-	47,950
Application For Sbp/Renewal	11,292,008	3,848,200	10,292,008	5,426,464	5,000,000	2,815,866
Application For Liquor License	-	-	-	-	2,000,000	2,000,500
Hire Of Town Hall Chambers	151,916	38,500	-	-	-	-
Market Stalls/Slabs	1,839,348	710,159	1,039,348	1,048,935	2,500,000	421,678
Social Services	-	373,769	-	-	-	-
Group Registrations	-	-	426,935	600	-	-
Social Premises Use Charges	2,766,034	812,800	766,034	2,015,410	2,200,000	1,437,200
Single Business Permits	21,803,369	25,395,368	20,803,369	45,570,879	45,000,000	26,063,317
Hire Of Stadium	181,130	73,000	181,130	253,420	350,000	100,000

Market Fees	45,145,855	13,238,598	35,645,855	40,214,040	38,000,000	25,740,521
Water Supply Administration		20,000				30,000
GRAND TOTAL	398,038,573	203,305,992	300,015,583	332,711,556	320,000,000	296,047,122

Annex 3 : Comparative Quarterly OSR Performance(2017/2018 to 2019/2020)

REVENUE TYPE	ACTUAL 1ST QUARTER			ACTUAL 2ND QUARTER			ACTUAL 3RD QUARTER			ACTUAL 4RD QUARTER		
	2017/2018	2018/2019	2019/2020	2017/2018	2018/2019	2019/20	2017/2018	2018/2019	2019/20	2017/2018	2018/2019	2019/20
Fines, Penalties And Forfeitures	-	-	185,183	-	-	88,200	-	-	134,150	-	-	147,500
Impounding Charges	8,920	-	-	11,800	-	-	5,600	386,542	-	22,850	479,908	-
Liquor Licences	1,758,000	-	936,400	314,000	-	57,000	540,700	5,299,000	1,883,800	6,242,669	6,169,800	1,749,908
Administrative Service	35,150	721,035	190,000	188,300	344,775	340,333	103,600	242,900	212,300	816,300	470,025	2,820,802
Clamping & Declamping Fees	3,650	-	154,950	1,500	-	85,120	-	59,200	46,000	-	423,800	226,810
Sisal Cess	838,025	-	532,000	664,000	-	592,000	-	-	-	-	16,500	2,700,020
Agricultural Cess	-	-	3,928,210	-	-	2,851,382	-	-	1,874,338	-	-	3,227,604
Slaughter Houses Administration	339,980	755,660	788,340	536,950	1,061,390	748,830	497,730	957,660	792,360	686,970	954,175	896,760
Livestock And Veterinary	381,700	-	448,850	197,550	-	500,880	449,500	573,730	286,100	915,250	587,300	473,210
Fisheries	8,400	-	14,000	1,050	-	-	67,000	-	-	10,500	27,650	-
Sand Cess	950,380	-	2,049,870	121,440	-	2,949,610	114,000	3,482,548	2,644,675	2,456,622	2,296,441	5,557,305
Environment & Refuse Collection	266,200	798,345	230,500	105,755	528,800	107,900	1,212,600	1,800,300	30,150	987,100	1,287,300	2,973,400
Public Toilet Fees	275,810	-	-	471,790	-	693,280	310,125	442,950	266,170	252,350	-	447,690
Natural Resources Exploitation	333,440	602,990	1,694,380	553,550	759,749	1,618,200	102,730	794,070	5,025,850	67,401	-	1,414,750
General Cess	3,000,850	2,860,833	-	4,416,855	-	-	5,698,802	2,358,120	-	9,148,695	5,305,533	-
Daily Parking Fee	-	-	-	-	-	-	787,810	1,817,630	-	-	3,230,030	-
Public Toilet Fee	-	-	725,310	-	-	-	-	-	-	-	706,440	-
Psv Parking Fee	-	4,100,431	-	-	4,223,344	-	-	3,417,391	-	-	3,480,388	-
Fines And Penalties	-	192,250	-	-	611,633	-	-	-	-	-	-	-
Other Local Levies	3,441,068	41,090	619,914	-	-	4,366,879	5,672,744	1,596,416	34,426,732	-	2,947,491	9,336,375
Health-Hospitals	2,434,987	-	4,087,835	4,547,103	-	2,604,432	8,248,647	6,649,517	9,043,434	6,924,499	8,596,130	22,962,930
Other Health And Sanitation Revenues	-	-	-	-	27,817,853	-	-	-	-	-	-	-
Public Health	1,404,200	8,630,027	2,001,352	563,050	7,773,745	1,231,850	4,991,650	6,587,260	374,600	4,928,100	6,115,670	7,992,573

Land Rates	820,416	-	1,136,045	3,060,867	-	772,598	3,992,922	3,683,621	4,911,655	2,800,339	7,167,238	2,849,141
Ground Rent	519,770	-	2,095,094	3,040,378	-	1,447,196	6,874,360	2,582,055	310,322	5,044,764	2,696,473	5,576,534
Rates Clearance Certificate	5,000	-	20,000	-	-	25,000	-	18,000	50,000	-	40,000	15,000
Plot Transfer Fees	35,000	-	73,000	35,000	-	59,000	45,000	84,500	25,000	27,000	33,500	50,500
Opening Of Files	2,000	-	10,000	-	-	-	500	-	3,600	-	-	-
Survey And Mapping	-	-	-	-	-	18,000	-	3,000	8,000	10,000	5,000	-
Physical Planning	-	-	138,500	97,280	-	121,000	119,294	102,325	33,000	405,500	33,500	-
Mining Cess	954,679	-	1,672,270	1,245,020	-	1,055,675	1,547,290	6,635,050	-	4,614,102	7,677,415	22,563,404
Annual Lease Fees	-	-	-	-	-	-	-	-	-	-	-	-
Natural Resources Exploitation	-	-	-	-	-	-	-	-	-	-	967,857	-
Plot Rents	-	3,498,372	-	-	3,225,704	-	732,422	236,679	-	-	1,400	-
Bus Park Fees	1,143,000	-	-	2,343,210	-	-	2,966,890	-	-	2,550,070	-	-
Taxi, Light Transport & Tuk Tuk Cabs	-	-	-	-	-	-	20,730	-	-	-	-	-
Motorcycle Curb	-	-	-	108,190	-	-	-	-	-	-	-	-
Daily Parking Fees (Parking Slots)	1,271,840	-	5,256,730	1,059,090	-	5,548,398	-	67,850	4,485,755	990,400	-	4,945,550
Reserved Parking Fees	661,830	-	-	-	-	-	23,000	-	48,000	-	-	-
House Rent	2,228,410	1,524,299	322,341	1,885,474	1,651,841	732,546	1,824,140	1,458,844	285,940	1,907,696	871,075	29,000
Hire Of Council'S Equipment	5,000	-	54,700	-	-	137,200	-	-	39,000	35,500	297,370	-
Advertisement/Promotion	148,000	-	1,095,730	-	-	747,540	-	5,211,780	962,650	-	1,869,000	2,760,980
Approval Of Building Plans	538,737	-	573,739	509,221	-	831,197	557,718	530,240	886,506	771,364	840,428	1,168,848
Renovation Fees	29,400	-	161,800	-	-	96,180	408,800	634,050	84,000	931,200	1,313,600	987,980
Renewal Of Building Plans	-	-	124,600	93,800	-	58,000	888,600	1,439,800	6,000	317,400	66,000	-
Drawing Plans Fees	-	-	40,000	15,200	-	27,500	12,500	37,500	-	12,500	5,000	144,000
Plot Fencing Fees	-	-	-	50,000	-	4,000	-	1,000	-	-	11,700	21,000
Burial Site Fees	13,200	-	5,600	13,400	-	4,700	76,600	3,200	900	22,900	2,000	34,600

Technical Services Fees	112,750	1,860,240	122,500	46,000	836,397	12,500	357,100	1,559,738		16,000		40,000
Signboards	221,000	-	1,479,000	375,500	-	-	1,932,100	8,500	489,000	1,359,800	462,500	-
Weight & Measures	-	-	20,200	-	-	-	82,600	163,720	82,860	295,020	30,000	-
Application For Sbp/Renewal	383,100	-	1,347,209	1,549,500	-	125,826	1,047,500	1,993,420	-	868,100	2,229,234	1,342,831
Application For Liquor Licences	-	-	24,000	-	-	29,900	-	-	1,946,600	-	-	-
Hire Of Town Hall Chambers	25,000	-	-	1,000	-	-	12,500	313,720	-	-	2,000	-
Market Stalls/Slabs	106,600	-	284,710	208,200	-	9,540	291,459	-	76,988	103,900	305,995	50,440
Social Services	36,769	-	-	36,300	-	-	171,900	-	-	128,800	-	-
Social Premises Use Charges	215,700	458,810	416,350	257,700	738,300	458,210	111,500	472,800	434,740	227,900	478,300	127,900
Single Business Permits	2,733,449	4,190,833	1,804,840	998,145	2,770,422	932,031	11,392,234	19,968,711	14,653,511	10,271,540	19,844,723	8,672,935
Hire Of Stadium	13,500	-	48,500	17,500	-	27,000	21,500	59,000	21,500	20,500	73,920	3,000
Cooperatives	-	-	5,950	-	-	-	-	55,300	42,000	-	-	-
Market Fees	3,007,495	9,803,791	10,538,294	3,195,655	9,415,757	6,978,505	2,623,393	9,926,346	2,936,002	4,412,055	11,497,366	5,287,720
Water Supply Administration	-	-	25,000	-	-	-	-	-	5,000	20,000	-	-
GRAND TOTAL	30,752,463	46,542,563	47,483,796	32,936,323	77,705,533	39,095,138	67,993,550	93,717,983	89,869,188	71,623,656	101,917,175	119,599,000

Annex 4: Key budget cycle dates for the FY 2021/22 and the medium term

SN	Document	Prepared By	Submitted To	Date
1	County Budget review and Outlook paper	County Treasury	<ol style="list-style-type: none"> 1. County Budget and Economic Forum 2. County Executive Committee 3. County Assembly 	<p>27th September 2020</p> <p>30th September 2020</p> <p>21st October 2020</p>
2	Sector Working Groups Reports and Draft sector/departments priorities for 2021/2022	County Departments	County Treasury	10 th December 2020
3	County Fiscal Strategy Paper(CFSP) and County Debt Strategy Paper	County Treasury	<ol style="list-style-type: none"> 1. County Budget and Economic Forum 2. County Executive Committee 3. County Assembly 	<p>15th February 2021</p> <p>20th February 2021</p> <p>28th February 2021</p>
4	Draft Budget Estimates	County Departments	County Treasury	30 th March 2021
5	Consolidated County Budget estimates	County Treasury	<ol style="list-style-type: none"> 1. County Budget and Economic Forum 2. County Executive Committee 3. County Assembly 	<p>20th April 2021</p> <p>25th April 2021</p> <p>30th April 2021</p>
6	County Appropriation Bill	County Treasury	County Assembly	20 th June 2021