

COUNTY GOVERNMENT OF TAITA TAVETA



2022 COUNTY BUDGET REVIEW AND OUTLOOK PAPER

SEPTEMBER 2022

© 2022 TAITA TAVETA COUNTY BUDGET REVIEW AND OUTLOOK PAPER (CBROP)

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Taita Taveta County Treasury

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Wundanyi

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

Foreword

The 2022 Taita Taveta County Budget Review and Outlook Paper (2022 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 2021-2022 in terms of revenues and expenditures against set targets. It further highlights the implications of this performance on the financial objectives set out in the 2022 County Fiscal Strategy Paper (CFSP). The 2022 CBROP provides a basis for the revision of the 2022-2023 budget in the context of the next Supplementary Estimates.

The 2022 CBROP is set against the backdrop of economic slowdown occasioned by the on-going Russia-Ukraine conflict, effects of COVID-19 containment measures and a higher than expected worldwide inflation triggered by high global oil and food prices.

In the year ended 30th June 2022, the County had total projected revenues of **KShs 7.1 Billion** consisting of:- **KShs 450 Million** from own sources and **KShs 6.7 Billion** from other sources, including County Allocation through Exchequer and donor funding for various specific projects.

Out of the projected revenue, the County was able to realize **KShs 5.4 Billion** in actual revenues, representing a 76% performance. This performance was as a result of 96% realization of the County Allocation through Exchequer, 70% in own generated revenues, 39% Transfers from other government entities and 36% was actualized from Donors and Development Partners.

In the year under review, the County Government of Taita Taveta had an actual expenditure of **Kshs. 5.6 Billion** representing an absorption rate of **79%**. The expenditure comprised of **KShs 1.1 Billion** spent on development and **KShs 4.5 Billion** was spent on recurrent.

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 in the draft CIDP III, Governor's manifesto, Kenya Vision 2030, the 'Big Four' agenda and the Sustainable Development Goals (SDGs).

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.

HON. ANDREW KUBO MLAWASI
COUNTY EXECUTIVE COMMITTEE- MEMBER
FINANCE AND ECONOMIC PLANNING

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This 2022 Taita Taveta County Budget Review and Outlook Paper (CBROP) has benefited immensely from the invaluable input, leadership and guidance from H.E The Governor, Andrew Mwadime and H.E Deputy Governor, Christine Saru Kilalo.

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.

CPA LEONARD LANGAT

Ag. COUNTY CHIEF OFFICER- FINANCE AND ECONOMIC PLANNING

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
MS	Money Supply
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 2022 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 2022 County Budget Review and Outlook Paper, specifies the following:

- a. Details of the actual fiscal performance in FY 2022-2023 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 2022 County Fiscal Strategy Paper.
- c. Reasons for any deviation from the financial objectives in the 2022 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) the county government's recurrent expenditure shall not exceed the county government's total revenue;
- (b) over the medium term a minimum of 30% of the county government's budget shall be allocated to the development expenditure;
- (c) the county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;
- (d) over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
- (e) the county debt shall be maintained at a sustainable level as approved by county assembly;
- (f) the fiscal risks shall be managed prudently; and
- (g) a reasonable degree of predictability with respect to the level of tax 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 2022 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 2021-2022 and national updated macroeconomic outlook and forecast for FY 2022-2023.

1.2. Objectives of CBROP

The objective of the 2022 CBROP is to provide a detailed review of the previous financial year's fiscal performance and how this impacts on the financial objectives outlined in the 2022 County Fiscal Strategy Paper. This, together with the updated macroeconomic outlook provides a basis for revision of the current budget (2022-2023) in the context of the next Supplementary Estimates.

It further informs the broad fiscal parameters underpinning the next budget (2023-2024). Details of the fiscal framework and the medium-term policy priorities will be firmed up in the 2023 CFSP to be prepared in February 2023. The 2022 CBROP plays another key role of linking Fiscal and economic policies to planning, budgeting, expenditure management and reporting.

2. REVIEW OF FISCAL PERFORMANCE IN 2021/2022

2.1. Overview of Fiscal Performance

During the year under review the County's approved final budget was **KShs 7.15Billion** comprising **KShs. 2.49Billion** (34.8%) and **KShs.4.66Billion** (65.2%) allocated for development and recurrent expenditures respectively.

The County was able to realize **KShs. 5.42Billion** in actual revenues, representing **76%** performance. The County generated **KShs 315.4 million** (70%) as Own Source Revenue (OSR) against a revised target of 450 Million. The total expenditure for the county in the FY 2021-2022 amounted to **KShs 5.6Billion**, comprising of **KShs 1.1Billion** and **KShs. 4.5Billion** for development and recurrent respectively indicating a performance of 79%. This further translated to recurrent and development absorption rates of 80% and 20% respectively.

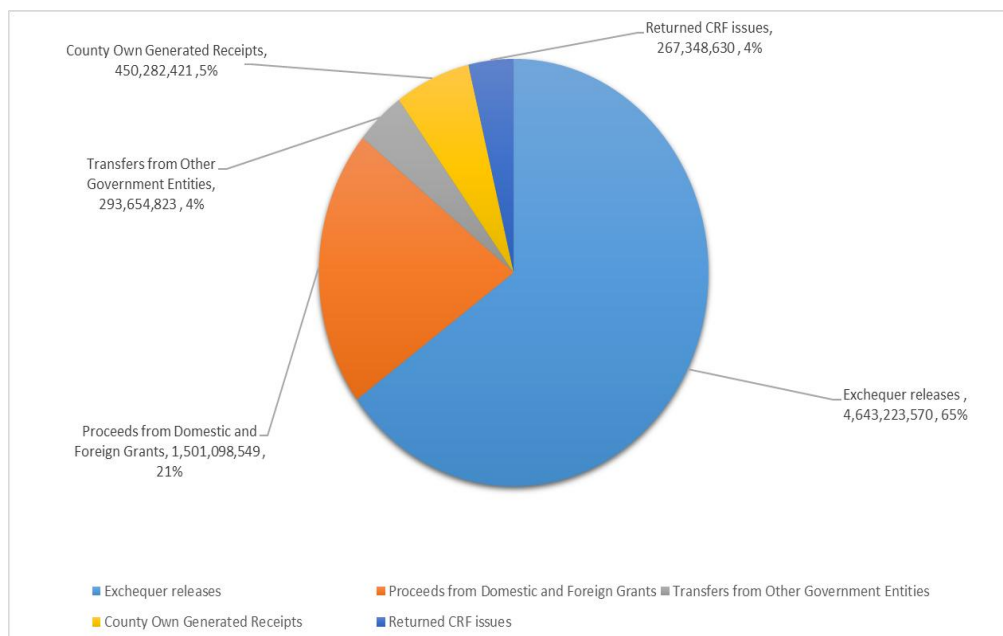
2.2. Expenditure and Revenue

2.2.1. Revenue Performance

In the year ended 30th June 2022, the County had total projected revenues of **KShs 7.1 Billion** consisting of; **KShs 450Million** from own sources and **KShs 6.7 Billion** from other sources, including County Allocation through Exchequer and donor funding for various specific projects

Out of the projected revenue, the County was able to realize **KShs 5.4 Billion** in actual revenues, representing 76% performance. This performance was as a result of 96% realization of the County Allocation through Exchequer, 70% on own generated revenues, 39% Transfers from other government entities and 36% was actualized from Donors and Development Partners.

Figure 1: Taita Taveta County revenue sources in FY 2021-2022



CARA revenues continue to form the largest part of our revenue budget, contributing 65 % towards our budget. Our own generated revenues formed 5% of our budget.

Table 1: Revenue performance in FY 2021-2022

The table below shows an analysis of revenue performance during the year ended 30th June 2022.

Revenue Classification	Revenue Budget (Ksh)	Actual (Ksh)	Realisation (%)
Exchequer releases	4,643,223,570	4,454,800,721	96%
Proceeds from Domestic and Foreign Grants	1,501,098,549	540,603,975	36%
Transfers from Other Government Entities	293,654,823	113,207,787	39%
County Own Generated Receipts	450,282,421	315,437,150	70%
Returned CRF issues	267,348,630	481,953	0%
Total	7,155,607,993	5,424,531,586	76%

2.2.1.1. Analysis of Conditional Grants

During the period under review, the County received as conditional grants from the domestic and foreign partners a total of **Kshs 540Million**. These funds were against a target of **Kshs 1.5 Billion** which implies a 36% realization.

Table 2: Comparison of conditional grants for FY 2019-2020 to 2021-2022

Description	2021-2022	2020-2021	2019-2020
	KShs	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer			
DANIDA - Universal Healthcare in Devolved Units Programme	4,602,548	12,060,000	16,608,750
World Bank – THUSCP	-	37,651,634	56,942,903
Kenya Devolution Support Programme	-	45,000,000	30,000,000
Youth Polytechnic support grant	-	57,634,894	55,638,298
Abolishment of user fees in health centres and dispensaries	-	5,296,305	5,296,305
Kenya Urban Support Programme (UDG)	-	7,384,101	35,761,940
Kenya Urban Support Programme (UIG)	-	20,571,576	8,800,000
Agriculture Sector Development Support Project (ASDSP)	5,500,000	12,707,755	16,633,655
Kenya Climate Smart Agriculture Project (KCSAP)	225,710,141	268,715,271	104,500,024
Water Sector Trust Fund Project (WSTF)	304,791,286	350,000,001	45,015,440
TOTAL	540,603,975	817,021,537	375,197,315

2.2.1.2. Analysis of Transfers from other Government Entities

A total of **Kshs 113Million** was received as transfers from the national Government to the county government against a target of **Kshs 293Million** which led to a 39% realization.

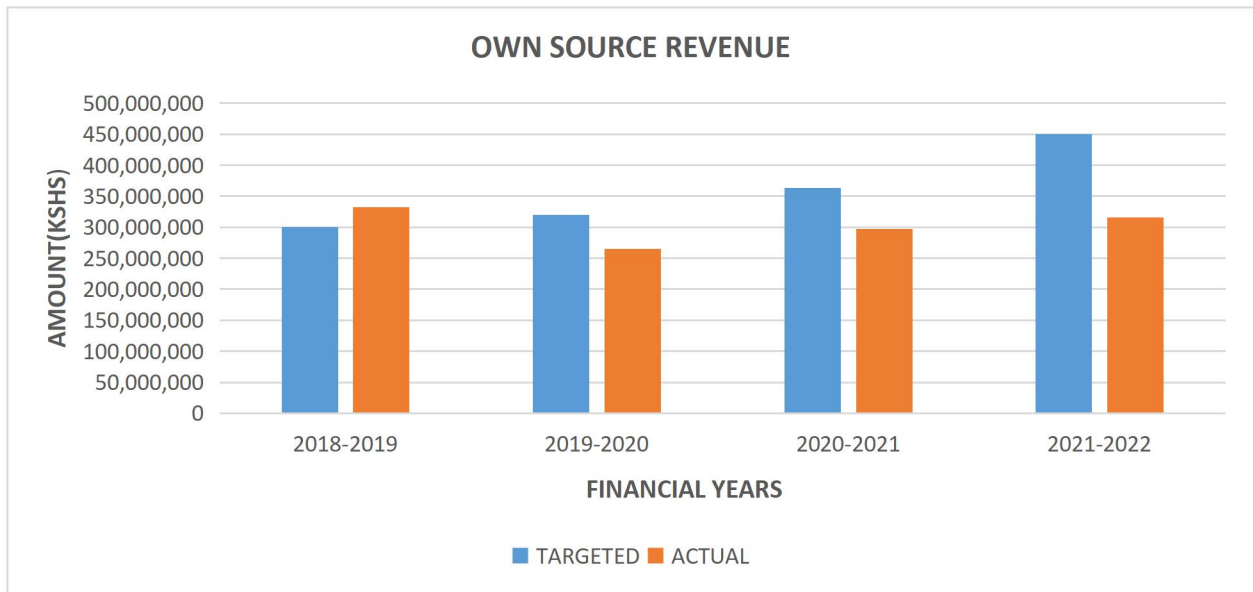
Table 3: Transfers from other Government Entities for FY 2020-2021 and 2021-2022

DESCRIPTION	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Transfers to county government entities		
Taita Taveta County Assembly	650,916,963	681,965,352
Transfers to other counties		-
Taita Taveta County Mortgage Account	10,900,000	29,102,405
Taita Taveta County Education Fund	58,400,000	100,000,000
Taita Taveta County Emergency Account	-	7,500,000
Tavevo Water & Sanitation	304,791,286	350,000,000
Mwatate Municipality UDG Account	10,000,000	7,384,100
Mwatate Municipality UIG Account	-	2,580,000
Transfers to national government entities		
Transfer to the council of governors	-	-
Total	1,035,008,249	1,178,531,857

2.2.1.3. Analysis of Own Source Revenue

The own source revenue target for the period under review was **Kshs. 450 Million** while the actual realization was **Kshs.315 Million** resulting to an under performance of **134 Million (30%)**. However local revenue generation increased by 6.1 Million (2%) compared to FY 2020-2021.

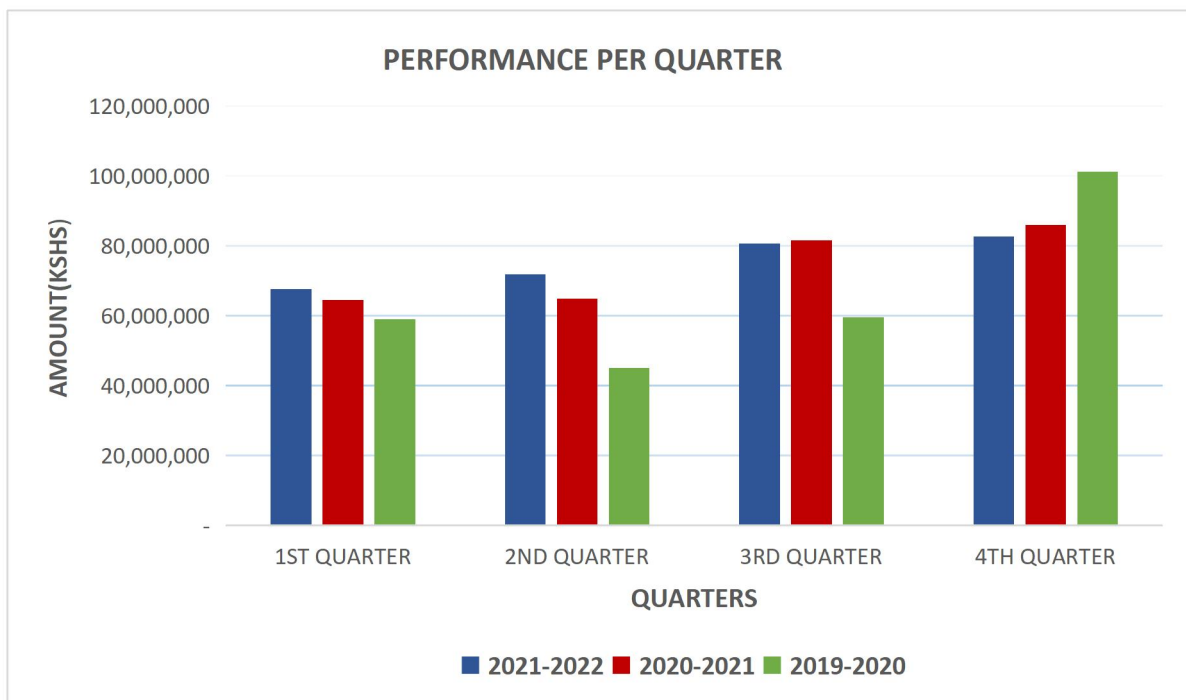
Figure 2: Comparative Own Source Revenue Performance (2018-2019 to 2021-2022)



There has been an increasing trend in own source revenue generation from FY 2019-2020 to 2021-2022. Own source revenue rose from Kshs. 264 Million in FY 2019-2020 to Kshs. 296 Million in FY 2020-2021 and Kshs 315 Million in FY 2021-2022.

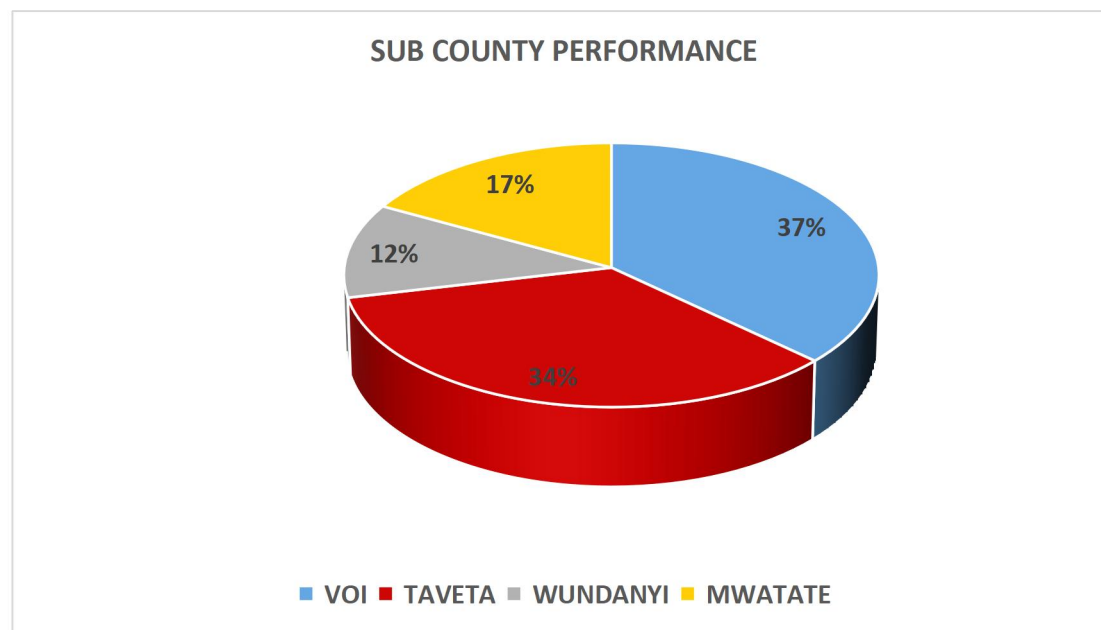
Revenues from business permits, agricultural cess, mining cess, market fees, vehicle parking fees and public health continued to contribute significantly to the total OSR generated.

Figure 3: Comparative County Performance per Quarter



There was a great improvement in the first and second quarters and a decline in the third and fourth quarters of FY 2021-2022 as opposed to the FY 2020-2021.

Figure 4: Revenue collected per Sub County for FY 2021/2022



In terms of OSR per sub-county, Voi generated 37% of the total OSR (Health-Hospitals and Single Business Permits contributing immensely), while Taveta registered 34%, agricultural cess being the leading revenue stream. Wundanyi and Mwatate sub-counties recorded 12% and 17% respectively. Mining cess and Sisal cess continue to contribute significantly in Wundanyi and Mwatate sub-counties respectively.

Voi sub-county registered an improvement in revenue collection while Taveta, Wundanyi and Mwatate reported a decrease in the FY 2021-2022.

Table 4: Comparative OSR Leading Streams for FY 2018-19 to 2021-2022)

REVENUE STREAM	2021-2022	2020-2021	2019-2020	2018-2019	%2021 -22	%202 0-21	%201 9-20	%2018 -19
AGRICULTURAL CESS	71,960,959	33,702,010	11,881,534	-	22.8	11.2	4	-
SINGLE BUSINESS PERMITS	50,256,555	35,569,495	26,063,317	45,570,879	15.9	11.8	8.8	13.7
HEALTH-HOSPITALS	35,073,654	36,109,891	38,698,631	29,048,079	11.1	12	13.1	8.7

VEHICLE PARKING FEE	18,045,980	23,351,542	20,236,433	7,535,290	5.7	7.7	6.8	2.3
NATURAL RESOURCES EXPLOITATION e.g Blocks	14,176,103	30,886,958	9,753,180	3,124,666	4.5	10.2	3.3	0.9
SAND CESS	5,410,820	40,306,146	13,201,460	8,568,969	1.7	13.3	4.5	2.6
GROUND RENT	1,209,542	10,858,734	9,429,146	7,695,132	0.4	3.6	3.2	2.3
LAND RATES	9,695,648	19,698,246	9,669,439	15,077,708	3.1	6.5	3.3	4.5
MARKET FEES	7,918,753	14,860,662	25,740,521	40,214,040	2.5	4.9	8.7	12.1

There was a significant increment in Single Business Permits and Agricultural cess which can be attributed to the implementation of strict enforcement measures. However, a drastic decline in Market fees, Sand cess, ground rent and Land rates during the year under review was noted.

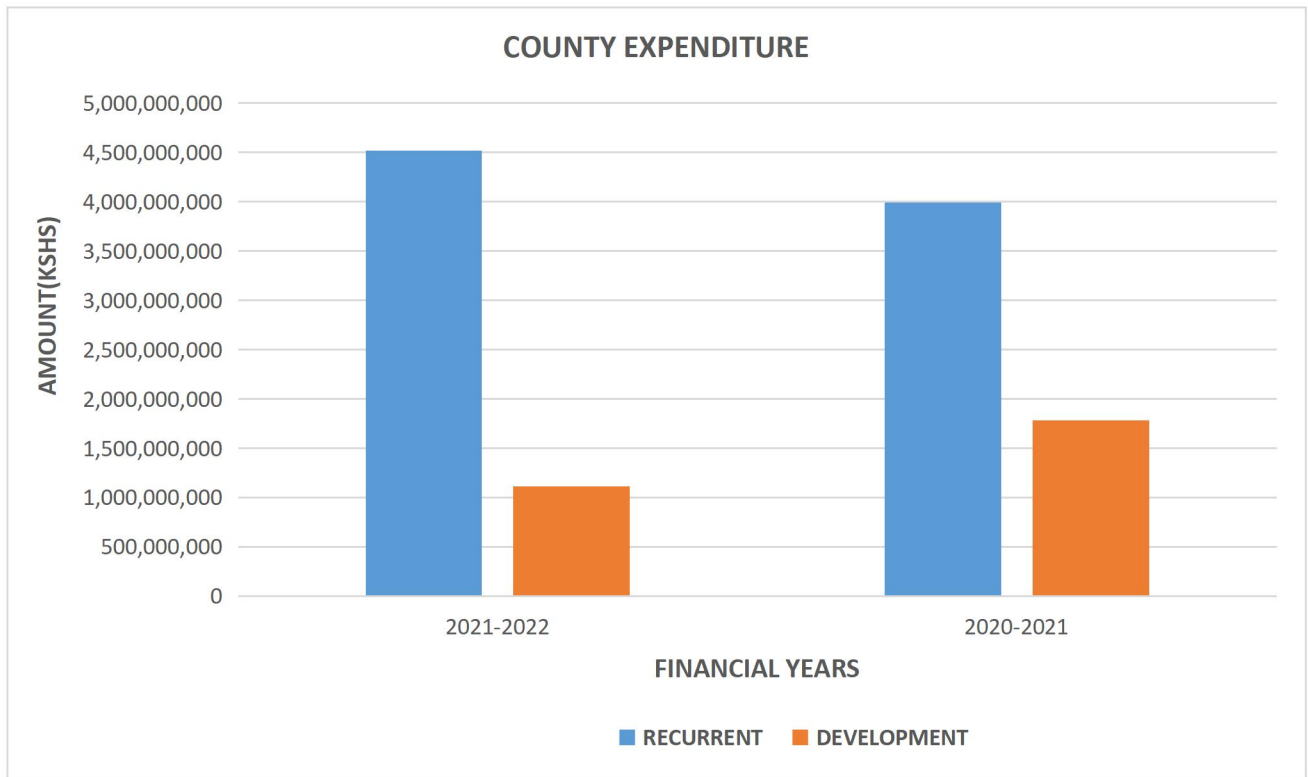
2.2.2. Expenditure Performance

In the year under review, the County Government of Taita Taveta had projected expenditures of Kshs **7.1 Billion**. The total actual expenditure for the period under review Kshs. **5.6 Billion** representing an absorption rate of **79%**. The expenditure comprised of **KShs 1.1 Billion** spent on development, while **KShs 4.5 Billion** was spent on recurrent.

Table 5: County's Total receipts and Expenditure for FY 2021/2022

		Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS							
Exchequer releases (Transfers from the CRF)	1	6,254,511,839	83,465,103	6,337,976,942	4,995,404,696	1,342,572,246	79%
Proceeds from sale of assets	2	-	-	-	-	-	0%
Other receipts	3	1,128,000,000	-310,368,949	817,631,051	429,951,345	387,679,706	53%
TOTAL		7,382,511,839	-226,903,846	7,155,607,993	5,425,356,041	1,730,251,952	76%
PAYMENTS							
Compensation of Employees	4	2,629,580,786	295,534,651	2,925,115,437	2,911,776,593	13,338,844	100%
Use of goods and services	5	1,153,432,116	38,929,502	1,192,361,618	953,910,649	238,450,969	80%
Subsidies	6	-	-	-	-	-	0%
Transfers to Other Government Units	7	1,055,296,305	3,735,252	1,059,031,557	1,035,008,249	24,023,308	98%
Other grants and transfers	8	644,365,997	32,897,566	677,263,563	20,874,185	656,389,378	3%
Social Security Benefits	9	147,000,000	-30,000,000	117,000,000	116,108,882	891,118	99%
Acquisition of Assets	10	1,237,559,305	-577,155,777	660,403,528	355,109,987	305,293,541	54%
Finance Costs, including Loan Interest	11	440,000	-	440,000	328,473	111,527	75%
Repayment of principal on Domestic and Foreign borrowing	12	-	-	-	-	-	0%
Other Payments	13	514,837,330	9,154,960	523,992,290	240,387,788	283,604,502	46%
TOTAL		7,382,511,839	-226,903,846	7,155,607,993	5,633,504,806	1,522,103,187	79%
SURPLUS/(DEFICIT)							
		-	-	-	-208,148,765	208,148,765	

Figure 5: Summary of County Expenditure



There was a slight increment in recurrent expenditure and a great decline in development the absorption of development funds in the financial year under review.

Table 6: BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101003260		Administration Planning and Support Services	84,968,590	(4,100,001)	80,868,589	24,268,357	56,600,233
	101013260	Administration Planning and Support Services	84,968,590	(4,100,001)	80,868,589	24,268,357	56,600,233
102003260		Development programme	374,943,825		374,943,825	291,080,735	83,863,090
	102013260	Development programme	374,943,825		374,943,825	291,080,735	83,863,090
104003260		Agricultural Development Programme	515,608,014	0	515,608,014	442,978,724	72,629,290
	104013260	Agricultural Development Programme	515,608,014	0	515,608,014	442,978,724	72,629,290
105003260		Livestock and Fisheries Development	26,114,201		26,114,201	20,965,655	5,148,546
	105013260	Livestock and Fisheries Development	26,114,201		26,114,201	20,965,655	5,148,546
301003260		General Administration and support services programme	25,098,799	(21,161,902)	3,936,897	3,468,540	468,357
	301013260	General Administration and support services programme	25,098,799	(21,161,902)	3,936,897	3,468,540	468,357
302003260		Trade Development programme.	38,790,468	(4,905,000)	33,885,468	32,382,481	1,502,987
	302013260	Trade Development programme.	38,790,468	(4,905,000)	33,885,468	32,382,481	1,502,987
401003260		Administration and Support Services	319,424,626	(11,400,000)	308,024,626	203,542,103	104,482,524
	401013260	Administration and Support Services	319,424,626	(11,400,000)	308,024,626	203,542,103	104,482,524
402003260		Health Development Programme	295,368,189	(24,177,102)	271,191,087	231,425,782	39,765,305
	402013260	Health Development Programme	295,368,189	(24,177,102)	271,191,087	231,425,782	39,765,305

501003260		General Administration, Planning and Support services	210,298,500	(136,132,125)	74,166,375	27,538,690	46,627,685
	501013260	General Administration, Planning and Support services	210,298,500	(136,132,125)	74,166,375	27,538,690	46,627,685
502003260		Early childhood Education and Youth Training Development Programme	126,300,000	(38,888,000)	87,412,000	57,800,000	29,612,000
	502013260	Early childhood Education & Youth Training Development Programme	126,300,000	(38,888,000)	87,412,000	57,800,000	29,612,000
701003260		General Administration support services	2,583,359,159	(96,700,000)	2,486,659,159	2,337,200,935	149,458,224
	701013260	General Administration support services	2,583,359,159	(96,700,000)	2,486,659,159	2,337,200,935	149,458,224
702003260		County Assembly Infrastructure improvement	657,489,757	139,018,780	796,508,537	640,870,977	155,637,561
	702013260	County Assembly Infrastructure improvement	657,489,757	139,018,780	796,508,537	640,870,977	155,637,561
703003260		Decentralised Infrastructure development programme	6,569,047	(100,000)	6,469,047	0	6,469,047
	703013260	Decentralised Infrastructure development programme	6,569,047	(100,000)	6,469,047	0	6,469,047
704003260		General Administration and Management of County Affairs	151,863,787	2,707,504	154,571,291	153,850,000	721,291
	704013260	General Administration and Management of County Affairs	151,863,787	2,707,504	154,571,291	153,850,000	721,291
705003260		Leadership Development Programme	11,414,281	(9,276,187)	2,138,094	0	2,138,094
	705013260	Leadership Development Programme	11,414,281	(9,276,187)	2,138,094	0	2,138,094
706003260		General Administration, Planning, Internal Audit & Support Services	438,357,914		438,357,914	399,166,000	39,191,914
	706013260	General Administration, Planning, Internal Audit & Support Services	438,357,914		438,357,914	399,166,000	39,191,914
707003260		Treasury Development Programme	1,102,726,856	(891,157,809)	211,569,047	153,850,000	57,719,047

	707013260	Treasury Development Programme	1,102,726,856	(891,157,809)	211,569,047	153,850,000	57,719,047
1001003260		Water and irrigation Development Programme	141,981,034	874,350,000	1,016,331,034	538,251,407	478,079,627
	1001013260	Water and irrigation Development Programme	141,981,034	874,350,000	1,016,331,034	538,251,407	478,079,627
1002003260		General Administration,Support and Support Services	15,126,133	(4,982,004)	10,144,129	5,110,175	5,033,954
	1002013260	General Administration,Support and Support Services	15,126,133	(4,982,004)	10,144,129	5,110,175	5,033,954
1003003260		Natural Resources Support Programme	256,708,659	0	256,708,659	70,268,132	186,440,527
	1003013260	Natural Resources Support Programme	256,708,659	0	256,708,659	70,268,132	186,440,527
		Grand Total	7,382,511,839	(226,903,846)	7,155,607,993	5,634,018,691	1,521,589,302

2.2.3. Analysis of Recurrent Expenditure

2.2.3.1. 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% of the County's total revenue. A total of 4.5B of recurrent expenditure was utilized representing a 97% absorption of the recurrent budget. Expenditure on compensation to employees was 53.7% of the annual realized revenue of Kshs. 5.42 billion.

Expenditure on acquisition of assets was 365 million and 955 million was spent on use of goods and services as shown in the figures below.

Table 7: Expenditure on Use of Goods and Services

	FY 2021-2022	FY 2020-2021
	Kshs	KShs
Utilities, supplies and services	59,184,272	49,256,362
Communication, supplies and services	3,655,858	3,684,065
Domestic travel and subsistence	72,897,349	162,390,145
Foreign travel and subsistence	466,820	-
Printing, advertising and information supplies & services	10,399,953	17,304,658
Rentals of produced assets	11,003,642	39,736,197
Training expenses	5,257,285	11,987,296
Hospitality supplies and services	71,827,608	51,170,128
Insurance costs	94,194,000	92,899,240
Specialized materials and services	457,699,062	252,375,332
Office and general supplies and services	40,556,071	69,751,112
Fuel, oil and lubricants	57,355,582	95,074,355
Other operating expenses	33,860,347	39,783,407
Routine maintenance – vehicles and other transport equipment	20,811,481	19,219,659
Routine maintenance – other assets	16,155,204	15,561,254
Total	955,324,534	920,193,210

Table 9: Expenditure on Acquisition of Assets

<u>Non- financial assets</u>	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	33,132,012	212,685,671
Refurbishment of buildings	11,775,619	19,212,602
Construction of roads	58,312,377	63,189,974
Construction and civil works	56,511,385	256,437,823
Overhaul and refurbishment of construction & civil works	10,000	-
Purchase of vehicles and other transport equipment	4,048,200	21,676,000
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	11,914,029	13,297,442
Purchase of office furniture and general equipment		
Purchase of specialized plant, equipment and machinery	27,226,594	42,433,726
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	6,129,484	54,753,000
Research, studies, project preparation, design & supervision	143,977,889	209,101,218
Rehabilitation of civil works	2,072,398	30,079,231
Acquisition of strategic stocks and commodities		
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	355,109,987	922,866,686
<u>Financial assets</u>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets	-	-
Total acquisition of assets	355,109,987	922,866,686

2.2.3.2. County Established Funds

Section 116 of the PFM Act, 2012 allows County governments to establish other public funds with approval from the County Executive Committee and the County Assembly. The County allocated Ksh.183.6 million to county established funds in FY 2021/22, constituting 2.6 per cent of the County's overall budget for the year.

Table 8: County Established Fund performance as of 30th June 2022

Name of the fund	Approved Budget Allocation in FY 2021/22 (Kshs.)	Amount Received Kshs.	Actual Expenditure as of 30th June 2022 (Kshs.)	Budget utilization %
Education Fund	145,000,000	58,400,000	73,395,204	50.6%
County Emergency Fund	13,000,000	-	-	-
Liquor Control and Licensing Fund	5,600,000	-	-	-
County Executive Car Loan & Mortgage	10,000,000	10,000,000	-	-
Taita Taveta Assembly Mortgage Scheme Fund	10,000,000		38,705,400	387%
Total	183,600,000		112,100,604	

Table 9: Other Inter-Entity Transfers

	Entity	Amount Received Kshs.
1.	Taita Taveta County Assembly	650,916,963
2.	Tavevo Water & Sanitation	304,791,286
3.	Mwatate Municipality	10,000,000

Table 10: 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 (Transfers from the CRF)	1	3,765,541,488	364,559,953	4,130,101,440	4,127,906,991	2,194,449	100%
Proceeds from sale of assets	2	-	-	-	-	-	0%
Other receipts	3	679,114,679	(146,310,724)	532,803,954	330,575,171	202,228,783	62%
TOTAL		4,444,656,167	218,249,228	4,662,905,395	4,458,482,162	204,423,233	96%
PAYMENTS							
Compensation of Employees	4	2,629,580,786	295,534,651	2,925,115,437	2,911,776,593	13,338,844	100%
Use of goods and services	5	927,732,116	69,229,502	996,961,618	912,887,167	84,074,451	92%
Subsidies	6	-	-	-	-	-	0%
Transfers to Other Government Units	7	345,296,305	3,735,252	349,031,557	342,916,963	6,114,594	98%
Other grants and transfers	8	66,551,865	(49,012,500)	17,539,365	11,955,176	5,584,189	68%
Social Security Benefits	9	147,000,000	(30,000,000)	117,000,000	116,108,882	891,118	99%
Acquisition of Assets	10	77,802,345	(40,837,677)	36,964,668	36,448,112	516,556	99%
Finance Costs, including Loan Interest	11	300,000	-	300,000	298,253	1,747	99%
Repayment of principal on Domestic and Foreign borrowing	12	-	-	-	-	-	0%
Other Payments	13	250,392,750	(30,400,000)	219,992,750	186,156,899	33,835,851	85%
TOTAL		4,444,656,167	218,249,228	4,662,905,395	4,518,548,045	144,357,350	97%
SURPLUS/(DEFICIT)		-	-	-	(60,065,883)	60,065,883	

2.2.4. Analysis of Development Expenditure

Table 11: 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 (Transfers from the CRF)	1	2,488,970,351	(281,094,849)	2,207,875,502	867,497,705	1,340,377,797	39%
Proceeds from sale of assets	2	-	-	-	-	-	0%
Other receipts	3	448,885,321	(164,058,225)	284,827,096	99,376,174	185,450,922	35%
TOTAL		2,937,855,672	(445,153,074)	2,492,702,598	966,873,879	1,525,828,719	39%
PAYMENTS							
Compensation of Employees	4	-	-	-	-	-	0%
Use of goods and services	5	225,700,000	(30,300,000)	195,400,000	41,023,482	154,376,518	21%
Subsidies	6	-	-	-	-	-	0%
Transfers to Other Government Units	7	710,000,000	-	710,000,000	692,091,286	17,908,714	97%
Other grants and transfers	8	577,814,132	81,910,066	659,724,198	8,919,008	650,805,190	1%
Social Security Benefits	9	-	-	-	-	-	0%
Acquisition of Assets	10	1,159,756,960	(536,318,100)	623,438,860	318,661,875	304,776,985	51%
Finance Costs, including Loan Interest	11	140,000	-	140,000	30,220	109,780	22%
Repayment of principal on Domestic and Foreign borrowing	12	-	-	-	-	-	0%
Other Payments	13	264,444,580	39,554,960	303,999,540	54,230,890	249,768,650	18%
TOTAL		2,937,855,672	(445,153,074)	2,492,702,598	1,114,956,761	1,377,745,837	45%
SURPLUS/(DEFICIT)		-	-	-	(148,082,882)	148,082,882	

The total development expenditure for the period stands at **Kshs 1.1 Billion** against a budget of **Kshs 2.4 Billion** representing an absorption of 45% of the development budget.

Table 12: List of Development Projects with the Highest Expenditure

SECTOR	PROJECT NAME	PROJECT LOCATION	BUDGET (KShs)	AMOUNT PAID TO DATE
County Assembly	Completion & Furnishing of County Assembly Chambers and installation of Hansard System	Wundanyi	37,123,090	20,872,321
Public works	Maintenance of Roads (Pending Bill)	Countywide	34,654,823	33,745,600
Public Works	Supply and Delivery of 2 fire engine trucks. (Pending Bill)	Voi	25,000,000	14,448,000
Health Services	Supply and Delivery of Assorted Medical Equipment	Countywide	15,226,889	13,833,047
Agriculture	Agricultural Sector Development Programme (Grant)	Countywide	26,612,835	4,500,000
Agriculture	Kenya Climate Smart Agriculture Program - (World Bank)	Countywide	290,416,775	189,446,641
Water	Water and Sanitation Development Project (World Bank)	Countywide	950,000,000	255,488,407
Health Services	DANIDA grant for universal healthcare for devolved system program	Countywide	9,396,750	4,195,199
Lands	Kenya Urban Support Programme-Urban Towns Upgrading Programme	Mwatate	10,000,000	6,024,165
Public Works	Formation & Maintenance of Roads	Countywide	72,368,095	35,737,751

2.3. Pending Bills

As at 30th June 2022, the County Government reported pending bills of **Kshs 1.07 Billion**. The pending bills were as a result of completion of projects initiated in the previous financial years. The stock of pending bills as at 30th June, 2022 will be prioritized and paid in the subsequent financial year 2022/2023.

Table 13: Analysis of Pending Accounts Payable

Department/Item	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction of buildings							
Education & Libraries		25,688,788	25,688,788	3,268,648	2,708,965	26,248,471	
Health Services		27,005,906	27,005,906	31,594,443	23,023,310	35,577,039	
Other Departments		56,770,477	56,770,477	106,712,525	20,386,579	143,096,423	
Sub-Total		109,465,172	109,465,172	141,575,616	46,118,854	204,921,934	
Construction of civil works							
Public Works		80,229,954	80,229,954	55,688,995.61	7,446,800.00	128,472,149.84	
Water and Sanitation & Trade Departments		51,944,837	51,944,837	37,387,978.65	1,097,540.00	88,235,275.75	
Other Departments		68,592,530	68,592,530	71,963,349.70	1,906,734.00	138,649,145.59	
Sub-Total		200,767,321	200,767,321	165,040,323.96	10,451,074.00	355,356,571.18	

Supply of goods							
Youth Gender Sports & Tourism		29,991,604	29,991,604	6,537,000.00	2,305,950.00	34,222,654.00	
Agriculture		72,154,222	72,154,222	38,654,380.00	3,708,646.85	107,099,955.15	
Other Departments		63,087,812	63,087,812	212,316,115.22	94,039,172.15	181,364,755.52	
Sub-Total		165,233,638	165,233,638	257,507,495.22	100,053,769.00	322,687,364.67	
Supply of services							
Health Services		98,387,840	98,387,840	3,039,986.00	2,611,056.00	98,816,770.00	
Governor's Office		104,059,481	104,059,481	933,514.86	4,888,750.50	100,104,245.36	
Other Departments		66,149,988	66,149,988	7,764,664.14	76,264,284.94	-2,349,632.60	
Sub-Total		268,597,309	268,597,309	11,738,165.00	83,764,091.44	196,571,382.76	
Grand Total		744,063,441	744,063,441	575,861,600	240,387,788	1,079,537,252	

3. DEPARTMENTAL PROJECTS PERFORMANCE

3.1. WATER AND SANITATION

During the period under review, the department increased access to clean, quality and portable water. The County initiated several projects ranging from equipping of wells and boreholes to rehabilitation of pipeline systems.

ONGOING PROJECTS			
Project Name	Ward	Year Started	Implementation Status
Choke ngelenyi water project	wumingu-kishushe	2021-2022	10%
Marungu water project	wumingu-kishushe	2021-2022	68%
Mariwe water project	Rong'e	2021-2022	90%

STALLED PROJECTS				
Project Name	Ward	Year Started	Year Stalled	Reason for stalling
Completion of Iwwarenji borehole	chawia	2021-2022	2022	Contractor disappeared after site hand over.
Pump and accessories for kasaani borehole	Mata	2021-2022	2022	Contractor disappeared after site hand over.
Chakaleri dumpsite hub	Mwatate	2020-2021	2021	Contractor deserted site.

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 projects across the County.

ONGOING PROJECTS				
Project Name	Ward	Year Started	Implementation Status	Remarks
Culvert, Slabbing And Murraming Of Mwakaleri Road	Rong'e	2021/2022	80%	Active
Brookside Road	Wumingu/Kishushe	2021/2022	70%	Active
Mwangerana Bridge	Mbololo	2021/2022	80%	Active

STALLED PROJECTS				
Project Name	Ward	Year Started	Implementation Status	Reasons for stalling
Makandenyi - Kizoki Farm Road	Werugha	2021/2022	90% Stalled	Contractor abandoned site after road opening.
Culvert, Slabbing And Murraming Of Mwambota Rahai Baghau Road	Rong'e	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Masumbesunyi Mwakanyi Road Stabilisation	Wundanyi	2021/2022	40% Stalled	Contractor abandoned Site
Culvert, Slabbing And Gabions Of Birikani,Mwakidisa Kwa Mzungu Rd	Kaloleni	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Murruming Kilombero Kwa Chief Road	Challa	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Madungunyi - Hill Slopes Road	Mwatate	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Mwambogho - Mwanawaria Road Formation - Fuel Levy	Wumingu/ Kishushe	2021/2022	0% Stalled	Contractor abandoned site after hand over.
St. John's Chovunyi Mwaroko Road	Mghange/ Mwanda	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Slabbing Of Mwasinenyi Road	Mwatate	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Excavation Of Mwamkolo - Kilungu Road	Bura	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Excavation Of Mdodonyi - Kizigha Road	Bura	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Godoma Road (Gabions And Culverts)	Bura	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Tungulu Road (Gabions, Culvert And Excavation)	Bura	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Cheleka - Kishamba Road	Wumingu/ Kishushe	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Mcholo - Mshokoronyi Road	Wumingu/ Kishushe	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Mbengonyi - Chongonyi Road	Wumingu/ Kishushe	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Gimba &Kalemba Footbridges	Kaloleni	2021/2022	0% Stalled	Contractor abandoned site after hand over.

Muthambarau -Greenhouse Gate Grading And Murraming - Fuel Levy	Marungu	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Ghazi Mwakuni Road	Ngolia	2021/2022	0% Stalled	Contractor abandoned site after hand over.
The Place Road	Bomeni	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Provision Of GIS Services For Road Mapping	County Wide	2021/2022	10% Stalled	Payment was to be made in favour of Taita Taveta University for the project to continue.
Majengo Box Culverts	Mboghonyi	2021/2022	0% Stalled	Contractor abandoned site after hand over.
Mwaghaninyi – Kidasi Cha Mbeo	Mghange/ Mwanda	2021/2022	0% Stalled	Contractor abandoned site after hand over.

3.3. HEALTH SERVICES

The department in response towards the fight against the spread of COVID-19, set up an ICU ward, purchased Personal Protective Equipment, trained health workers on COVID-19.

ONGOING PROJECT			
Project Name	Ward	Year Started	Implementation Status
Construction of Baghau dispensary	Rong'e	2020	Project at 70%

STALLED PROJECTS					
Project Name	Ward	Year Started	Year Ended	Implementation Status	Reasons for stalling
Completion of Njoro dispensary	Bomani	2020	2021	Project at 45%, roofing.	Contractor own default
Completion of bura health centre staff house	Bura	2016	2017	Project at 85%, finishings	Contractor abandoned project
Completion of Lumi dispensary	Chala	2015	2016	Project at lentel/gable 40%	Unpaid certificate
Completion on Kidongu Dispensary	Chala	2021	2021	Project at lentel/gable 40%	Unpaid certificate
Completion of Mahandakini dispensary staff house	Chala	2016	2017	Project at 45%, roofing.	Delayed payments
Completion of Chala dispensary staff house	Chala	2016	2016	Project at lentel/gable 40%	Delayed payments
Construction of laboratory block at Manoa dispensary	Chawia	2021	2021	Project at lentel/gable 40%	Unpaid certificate

Completion of Shelemba dispensary maternity wing	Rong'e	2016	2016	Project at lentel/gable 40%	Delayed payments
Completion of delivery block at Manoa dispensary	Chawia	2021	2021	Project at lentel/gable 40%	Unpaid certificate
Completion of Mlegwa dispensary toilet.	Kaloleni	2017	2017	Project at lentel/gable 40%	Unprocessed contract doc
Completion of maternity block at Kirumbi dispensary	Sagala	2020	2021	Project at 50%, roofed	Unpaid certificate
Completion of Paranga dispensary	Wumingu/ Kishushe	2020	2021	Project at 50%, roofed	Unpaid certificate
Proposed construction of main gate at Taveta hospital, Taveta sub-county	Bomani	2020	2020	Project at 30%	Unpaid certificate
Construction of theatre at Mwatate sub-county hospital	Chawia	2020	2020	At 35%	Unpaid certificate
Construction of modern toilet at Moi Voi County referral hospital	Mbololo	2021	2022	Project at 50% at wall plastering	Unpaid certificate
Construction of Bughuta maternity block	Kasighau	2021	2021	Project at 70%	Contractor terminated
Renovation of staff houses at Kiwalwa dispensary	Mboghoni	2019	2020	At 80%	Unpaid certificate
Renovation of Tausa maternity	Mbololo	2021	2022	Project at 90%	Contractor abandoned project
Renovation of Modambogo Health centre	Rong'e	2021	2022	At 85%	Contractor abandoned project
Renovation of Kishushe dispensary	Wumingu/ Kishushe	2021	2022	At 90%	Contractor abandoned project
Facelifting of Mata dispensary	Mata	2021	2022	Not commenced	Terminated
Construction of Zungulukani dispensary staff house,toilet and completion of dispensary	Kasigau	2021	2022	At 90%	Unpaid certificate
Completion of Taveta SCH Male ward Renovation	Bomani	2020	2022	At 70%	Contractor abandoned project

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. The Department's efforts resulted to improvement of infrastructure, more than 3000 trainees enrolled in 29 VTCs, twenty-three schools benefited from mobile library services.

ONGOING PROJECTS		
Project Name	Ward	Implementation Status
Construction of msau vtc twin workshop	Rong'e	50% done,ongoing

2 Ngururu ECD classrooms	Wundanyi/Mbale Ward	65% works done, 2 door toilet pending
Construction of Mata twin workshop	Mata	90%complete,rain water goods pending
Kiloghwa VTC Complex phase 3	Mwanda/Mghange	61% progress
Voi VTC	Voi	30%Ongoing

STALLED PROJECTS					
Project Name	Ward	Year Started	Year Stalled	Implementation Status	Reasons for stalling
Completion of Talio Nyika VTC	Sagala	2020	2021	stalled at lental stage,60%	Lack of Funds
Construction of Sagala VTC twin workshop	Sagala	2020	2021	stalled at lental stage,60%	Lack of Funds
Bungule VTC Hostel completion	Kasighau	2020	2021	Walling and plastering,80%	Lack of Funds
Mwanda VTC	Mwanda/Mghange	2020	2021	Stalled at phase 1	Lack of Funds
Mwarangu VTC hostel completion	Wumingu/Kishushe	2017	2019	stalled at plastering & plumbing works, 75%	Lack of Funds
Werugha VTC	Werugha	2017	2020	stalled at Wiring, 90%	Lack of Funds
Kileva ECDE 2 classrooms	Sagala Ward	2022	2022	stalled at ring beam, 50%	Lack of Funds

3.5. 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.

ONGOING PROJECTS			
Project Name	Ward	Year Started	Implementation Status
Construction of water flyover tunnel at Rekeke Gully	Mboghoni	2021/22	10%
Supply of coconut seedlings	County wide	2021/22	10%

Purchase of milling machine for sickle anaemia	Taveta	2020/21	10%
Supply of orange seedlings	County wide	2021/22	10%
Supply of mango seedlings	County wide	2021/22	10%
Purchase of French beans	Werugha, Wusi Kishamba	2021/22	10%
Supply of macadamia seedlings	Werugha, Wusi Kishamba, Wundanyi Mbale, Sagalla, Wumingu	2021/22	10%
Purchase of orange seedlings	County wide	2021/22	10%
Manure, macadamia, mango & avocado for nursery establishment	County wide	2020/21	60%
Purchase of agric pesticides	County wide	2021/22	10%
Purchase & installation of a rice miller – Kimorigo	Mboghoni	2020/21	60%
Construction of Kwawanyika & Shanga Integrated Water Project	Wumingu Kishushe	2021/22	85%
Construction of Irienyi Kokua Water Pan	Mghange Mwanda	2021/22	70%
Construction of Mwambiti water Pan	Sagalla	2021/22	70%
Construction of Mwataru Water	Werugha	2021/22	50%
Rehabilitation of Ufunguo Water Pan	Kasighau	2021/22	10%
Mkuru Dam Fencing	Wumingu Kishushe	2020/2021	90%

STALLED PROJECTS					
Project Name	Ward	Year Started	Year Stalled	Implementation Status	Reasons for stalling
Banana Processing Plant	Mboghoni	2019/2020	2022	70%	Inadequate funding
Banana Equipment	Mboghoni	2021/2022	2022	30%	Inadequate funding
Banana Solar Driers	Mboghoni	2021/2022	2022	40%	Inadequate funding

3.6. LIVESTOCK AND FISHERIES DEVELOPMENT

ONGOING PROJECTS			
Project Name	Ward	Year Started	Implementation Status
Mgeno slaughter house	Mwatate	2021	Ongoing
Operation Dembwa milk cooling	Wusi	2021	Ongoing
Operationalization of Mghange Dawida milk cooling	Mwanda	2021	Ongoing
Completion Eldoro Colling Plant	Mboghoni	2021	Ongoing

Completion Rukanga slaughter	Kasighau	2021	Ongoing
Completion of Bura milk cooling plant	Bura	2020	Ongoing
Intallation of Werugha milk Cooling plant	Werugha	2020	Ongoing
Show ground borehole development and electric power	Mbololo	2020	Ongoing
Support to livestock multiplication centre - purchase breeding stock	County	2022	Ongoing
Renovation of Bura Slaughter house	Bura	2022	Ongoing
Livestock vaccination programme ECF and antirabies	County	2022	Ongoing
Construction of Poultry shade cage and slaughter slabs in Voi Mwatate	Mwatate/Voi	2022	Ongoing
Construction of Salaita Livestock Market	Mata	2022	Ongoing
Bachuma LMC purchase supplementary feeds and mineral suppliments	County	2022	Ongoing
Beekeeping turnkey	Mwanda/Mghange	2021	Ongoing
Mwanda milk cooling plant Ndisha	Mwanda	2022	Ongoing
Support to mwatate honey hub small equipments hives	Mwatate	2022	Ongoing
Hay mechanization, bailling and pasture service	County	2022	Ongoing
Project motor cycles pasture and dairy	County	2022	Ongoing
Ngerenyi milk cooling plant	Wusi kishamba	2022	Ongoing
County Contirbution to Agr. Show	County	2022	Ongoing
Livestock fencing	County	2022	Ongoing
Refurbishment of Mwatate honey refinery	Mwatate	2022	Ongoing
Livestock breeding A.I	County	2017	Ongoing
A.i flagship project - 7 motorcycles	County	2022	Ongoing
Livestock disease Surveillance - Voi laboraytory	Voi	2022	Ongoing
Purchase of vaccines	County	2022	Ongoing
Livestock breeding programme - ECF	County	2022	Ongoing
Construction of 10 A.I Crushes	County	2022	Ongoing
Completion of Kirumbi slaughter house	Voi	2022	Ongoing
Rehabilitation of Charishonyi dip	Mwatate	2022	Ongoing
Vaccination ECF and Rabbies	County	2022	Ongoing
Leather Development - Mwatate	Mwatate	2022	Ongoing
Maintenance of county owned slaughter house	County	2022	Ongoing
Development of L.Challa /L. Jipe fisheries	Chala	2022	Ongoing
Purchase of fingerlings and fish feeds	County	2022	Ongoing
Purchase of fish feeds	County	2022	Ongoing

STALLED PROJECTS					
Project Name	Ward	Year Started	Year Stalled	Implementation Status	Reasons for stalling
Fencing Maungu cattle holding ground	Marungu	2021	2021	0% Stalled	Land issues
Completion of Mwanda slaughter house	Mwanda	2016	2017	0% Stalled	Inadequate funds
Installation of Fish pellatilizing	Taita	2019	2019	0% Stalled	Inadequate funds

3.7. YOUTH, GENDER, SPORTS, CULTURE AND SOCIAL SERVICES

During the period under review, the department implemented a number of projects which are all under different stages of completion.

ONGOING PROJECTS		
Project Name	Source of funding	Implementation Status
Mrughua social hall	County Government	65% done-lental
Masumbenyi social hall	County Government	15% done- two layered course
Birikani social hall	County Government	65% done- lental
Chala social hall	County Government	65% done- lental
Mlambenyi social hall	County Government	70% done- roofing

STALLED PROJECTS		
Project Name	Source of funding	Implementation Status
Landi social hall	County Government	10% done- slub level
Miereni social hall	County Government	10% done- slub level
Moi stadium	County Government	Not yet procured
Kasarani/Msambwenil stadium	County Government	Not yet procured
Bomani stadium	County Government	Not yet procured
High altitude training centre	County Government	60% done
Wundanyi stadium	County Government	75% done

3.8. TRADE AND TOURISM DEVELOPMENT

During the period under review, the department implemented a number of projects which are all under different stages of completion.

ONGOING PROJECTS			
Project Name	Ward	Year Started	Implementation Status
Rehabilitation of voi Upper Market toilet	Mbololo	2018	Ongoing
Grading and Murraming works at Taveta new Market	Bomeni	2018	Ongoing
Construction of Bura Market	Bura	2018	Ongoing
Construction of pit latrine at Njukini	Chala- Njukini ward	2018	Ongoing
Completion of rukanga open air market	Kasighau	2019	Ongoing
Construction of Koenyi market and toilet	Mbololo	2019	Ongoing
Construction open air market at mghange nyika	Mghange- Mwanda	2019	Ongoing
Renovation of Juakali Centre at Bura Ndogo	Bomeni	2020	Ongoing
Wundanyi market phase I	Wundanyi-Mbale	2020	Ongoing
Maungu market shed	Marungu	2020	Ongoing
Kishushe Market Shed	Wumingu- Kishushe	2020	Ongoing
Construction of Boardroom	Mbololo	2021	Ongoing
Juakali sheds–Taveta sub-county	Bomeni	2021	Ongoing
Njukini market & Toilet	Chala- Njukini ward	2021	Ongoing

STALLED PROJECTS					
Project Name	Ward	Year Started	Year Ended	Implementation Status	Reason for stalling
Burandogo market	Bomeni	2021		Stalled	No contractor
Renovation of 2 door toilet at Mughambonyi Market	Wumingu- Kishushe	2018	2019	Stalled	No contractor
construction of 4 door toilet ata Nyache trading centre	Wumingu- Kishushe	2018	2019	Stalled	No contractor
Construction of pit latrine chala	Chala- Njukini	2018	2019	Stalled	Contractor left site
Complition of sheds at Voi Buspark	Kaloleni	2018	2019	Stalled	contractor left site
Costruction of 4 door pit latrine Chumvini	Chala- Njukini	2018	2019	Stalled	contractor left site
Construction of open air market Njukini	Chala- Njukini	2018	2020	Stalled	contractor left site
County Tourism Policy	Kaloleni	2021	2021	50% Stalled	No funds
Construction of Jora Bandas	Sagalla		2021	0% Stalled	No contractor

4. RECENT NATIONAL ECONOMIC DEVELOPMENTS AND OUTLOOK

This section gives an overview of recent economic developments and their impact at the county level.

4.1. Recent National Economic Outlook and Developments

According to the the National Budget Review and Outlook Paper (BROP) there has been a global economic slowdown occasioned by the ongoing Russia-Ukraine conflict, effects of COVID-19 containment measures in China; higher-than-expected inflation worldwide triggered by higher global oil and food prices and the impact of the global monetary policy that has created tighter financial conditions. As a result, the IMF global growth is projected to slow down to 3.2 percent in 2022 from 6.1 percent in 2021.

The Kenyan economy demonstrated remarkable resilience and recovery to the COVID-19 shock due to the diversified nature of the economy and the proactive measures by the Government to support businesses. The economy expanded by 7.5 percent in 2021, a much stronger level from a contraction of 0.3 percent in 2020. This economic recovery was mainly supported by the recovery in the service and industry sectors despite the subdued performance in the agricultural sector.

In the first quarter of 2022, the economy expanded further by a remarkable 6.8 percent compared with a growth of 2.7 percent in a similar quarter in 2021. The strong performance was supported by continued recovery in manufacturing, transport and storage, accommodation and food services, wholesale and retail trade, Professional, administration and support services and financial and insurance. Activities in agriculture, forestry and fishing sector remained subdued in the first quarter of 2022 mainly attributed to depressed rainfall during the fourth quarter of 2021 as well as delayed onset of rains during the first quarter of 2022, thereby leading to reduced agricultural production.

Relaxation of various containment measures, such as the night curfew, lockdowns and travel restrictions coupled with the rollout of COVID-19 vaccination had a positive impact on economic activities. This provided an environment that spurred economic recovery and growth in 2021. There was a general decline in unemployment and inactivity levels, with total employment surpassing the pre-pandemic level. Total new jobs created in the economy were 926.1 thousand of which 172.3 thousand were in the formal sector, while 753.8 thousand were in the informal sector.

The year-on-year inflation rate increased to 8.5 percent in August 2022 (above the 7.5 percent upper bound) from 6.6 percent in August 2021 mainly due to higher food and fuel prices. This increase was moderated by Government measures to stabilize fuel prices, lower electricity

tariffs and subsidies on fertilizer prices. Additionally, the waiver of import duties and levies on white maize and the reduction in VAT on LPG will further moderate domestic prices. Overall annual average inflation remained within Government target range at 6.6 percent in August 2022 compared to the 5.7 percent recorded in August 2021.

The foreign exchange market has largely remained stable despite the tight global financial conditions and the high demand for the US Dollar in the international market. The Kenya Shilling to the US Dollar exchanged at Kshs 119.4 in August 2022 compared to Kshs 109.2 in August 2021. Over the same period, the Kenyan Shilling strengthened against other major international currencies. The Euro exchanged at Kshs 121.0 in August 2022 compared to Kshs 128.6 in August 2021 while the Sterling Pound exchanged at Kshs 143.5 compared to Kshs 150.9 over the same period.

Short-term interest rates remained fairly low and stable supported by ample liquidity in the money market. The Central Bank Rate was raised from 7.0 percent to 7.5 percent on 30th May 2022. The tightening of the monetary policy stance was to anchor inflation expectations due to the elevated risks to the inflation outlook as a result of increased global commodity prices and supply chain disruptions. The interbank rate increased to 5.4 percent in August 2022 compared 3.1 percent in August 2021.

4.2. County Growth Prospects

The growth prospects for the County economy in 2022/2023 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 2022/2023 and the medium term is very promising. The County has always continued to explore new and innovative ways of increasing its local revenue collections.

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.

4.3. Medium Term Fiscal Framework (Policies)

a. Expenditure side

1. The expenditure management section 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. The County Government will ensure continuity in resource allocation based on prioritized development programs.
3. Operationalization of the Monitoring and Evaluation Policy and projects management policy as a strategy towards linking of 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. Carrying out a revenue baseline survey to determine the County revenue base.
3. Continued lobbying by the county leadership for establishment of a game reserve and benefit sharing from royalties (Parks and Minerals).
4. Mapping of revenue generating properties in GIS coordinates to aid in monitoring of revenue collection.

4.4. Risks to the outlook

There are several risks to the outlook of the FY2022/2023 budget and the medium-term. These include:

POSSIBLE RISK	IMPACT	MITIGATION
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.
Increasing Pending Bills	Adverse effects on county's economy and shutting down of retail businesses in the County.	Implement and execute strategies identified in the Debt Management Strategy Paper and avoid further accumulation of debts.
Growing Wage Bill	A significant amount beyond the stipulated 35% goes to paying salaries and wages and has led to budget cuts on development programmes.	Review of recruitment practices, freeze employment and streamline the payroll and control systems.
Low Own Source Revenue	Unrealized targets of OSR continue to contribute to low government's spending and hence unachieved county development goals.	The County should undertake measures aimed at expanding the revenue base, identify revenue gaps and integrate technology in revenue collection.

5. RESOURCE ALLOCATION FRAMEWORK

5.1. Adjustments to 2022/2023 Budget

The County government will accommodate minimum adjustments in the context of a supplementary budget revision to the 2022/2023 budget estimates. These adjustments will be due to the following:

- a. Review of balances brought forward from the FY 2021/2022 budget following the reconciliation of FY 2021/2022 books of accounts.
- b. Adjustments will take into account actual performance of expenditure after the first quarter.
- c. A review of the County's conditional grants for FY 2022/2023 as contained in the approved 2022 CARA.

5.2. 2022/2023 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 2022/2023 budget is expected to be slightly above **Kshs 7 billion** comprising of the equitable share from the national Government, domestic and foreign conditional grants and Own Source Revenue.

The County expects close to **Kshs 5 billion** as equitable share for FY 2022/2023. The county further aims at benefiting from World Bank capital grants namely Kenya Devolution Support Programme (KDSP), Kenya Urban Support Programme (KUSP), Kenya Informal Sector Improvement Project (KISIP), Water and Sanitation Development Project (WSDP) and Kenya Climate Smart Agriculture Project (KCSA).

The total Own Source Revenue is projected at **Kshs 450 million** for FY 2022/23 having maintained the same target as in FY 2021/2022.

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 below 70 % in the FY 2022/2023 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 over 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 2022/2023 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 the FY 2021/2022 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 December 2021. This implies the need to adjust the departmental ceilings in the context of the next supplementary budget for FY 2022/2023.

Annex 1: County Own Source Revenue performance by stream (2021/2022)

COUNTY GOVERNMENT OF TAITA TAVETA ACTUAL CONSOLIDATED REVENUE STREAMS ANALYSIS			
REVENUE TYPE 2021-2022	BUDGETED	Totals	Variance
FINES, PENALTIES AND FORFEITURES	1,701,500.00	463,680	1,237,820
UNCLAMPING FEES	794,125.00	113,860	680,265
FISHERIES	68,230.00	10,700	57,530
HOUSE RENT	6,806,250.00	2,946,084	3,860,167
HIRE OF COUNTY EQUIPMENTS	567,000.00	-	567,000
LIVESTOCK AND VETERINARY	2,268,750.00	6,114,517	(3,845,767)
SLAUGHTER HOUSES ADMINISTRATION	4,537,500.00	4,016,080	521,420
ADVERTISEMENT/PROMOTION	11,343,750.00	10,456,635	887,115
SOCIAL PREMISES USE CHARGES	2,495,625.00	1,488,250	1,007,375
HIRE OF STADIUMS	397,030.00	87,500	309,530
SAND CESS	9,075,000.00	5,410,820	3,664,180
ENVIRONMENT & CONSERVANCY	4,537,500.00	1,854,420	2,683,080
PUBLIC TOILET FEES	2,722,500.00	1,126,870	1,595,630
NATURAL RESOURCES EXPLOITATION e.g Blocks	4,537,500.00	14,176,103	(9,638,603)
EXHAUSTER SERVICES		546,400	(546,400)
SISAL CESS	2,268,750.00	13,907,090	(11,638,340)
SALE OF COUNTY ASSETS	1,134,375.00	-	1,134,375
AGRICULTURAL CESS	22,687,500.00	71,960,959	(49,273,459)
OTHER LOCAL LEVIES	2,268,750.00	1,667,683	601,067
HEALTH-HOSPITALS	34,031,250.00	35,073,654	(1,042,404)
PUBLIC HEALTH	17,015,625.00	1,210,300	15,805,325
BURIAL SITE FEES	113,435.00	133,400	(19,965)
LAND RATES	22,687,500.00	9,695,648	12,991,852
GROUND RENT	9,642,190.00	1,209,542	8,432,648
RATES CLEARANCE CERTIFICATE (OTHER PROPERTY INCOME)	113,440.00	185,000	(71,560)
PLOT TRANSFER FEES	567,190.00	218,200	348,990
OPENING OF FILES	113,440.00	25,960	87,480
SURVEY AND MAPPING	113,440.00	50,300	63,140

PHYSICAL PLANNING	1,134,375.00	952,638	181,737
MINING CESS (IRON ORE & OTHER MINERALS)	34,031,250.00	18,192,450	15,838,800
APPROVAL OF BUILDING PLANS	3,403,125.00	3,952,140	(549,015)
RENEWAL OF BUILDING PLANS	2,268,750.00	48,700	2,220,050
ADMINISTRATIVE SERVICE FEES	1,701,560.00	4,695,409	(2,993,849)
DRAWING PLANS FEES	113,440.00	349,538	(236,098)
RENOVATION FEES	2,268,750.00	128,000	2,140,750
PLOT FENCING FEES	56,720.00	36,595	20,125
SIGNBOARDS	1,134,375.00	120,810	1,013,565
VEHICLE PARKING FEE	20,985,940.00	18,045,980	2,939,960
TUKTUK/TAXI/MOTORCYCLE	2,268,750.00	207,420	2,061,330
RESERVED PARKING	567,190.00	778,850	(211,660)
TECHNICAL SERVICES FEES	2,835,940.00	2,673,250	162,690
LIQUOR LICENCES	20,418,750.00	4,699,440	15,719,310
WEIGHT & MEASURES	272,250.00	74,500	197,750
APPLICATION FOR SBP/RENEWAL	5,671,875.00	2,764,750	2,907,125
MARKET STALLS/SLABS	2,835,940.00	600,700	2,235,240
SINGLE BUSINESS PERMITS	51,046,875.00	50,256,555	790,320
MARKET FEES	43,106,250.00	7,918,753	35,187,497
APPLICATION FOR LIQUOR License	2,268,750.00	1,330,290	938,460
CO- OPERATIVES	-	8,500	(8,500)
COMMUNITY WATER SUPPLY ADMINISTRATION FEES		983,500	(983,500)
GRAND TOTAL	450,282,421	315,437,150	134,845,271

Annex 2: Comparative Annual OSR Performance (2018/2019 to 2021/2022)

REVENUE TYPE	2018-2019		2019-2020		2020-2021		2021-2022	
	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL
Impounding Charges	111,065	1,432,683	-	-				
Liquor Licenses	12,506,510	17,217,531	18,000,000	4,627,108	20,418,750	3,895,900	20,418,750	4,699,440
Administrative Service Fees	505,598	1,778,735	1,500,000	3,563,435	1,701,560	6,876,617	1,701,560	4,695,409
Clamping & Declamping Fees	30,091	692,000	700,000	512,880	794,125	681,205	794,125	113,860
Sisal Cess	8,976,197	16,500	2,000,000	3,824,020	2,268,750	2,314,935	2,268,750	13,907,090
Slaughter Houses Admin	5,123,823	3,728,885	4,000,000	3,226,290	4,537,500	3,220,280	4,537,500	4,016,080
Livestock And Veterinary	2,998,289	1,629,840	2,000,000	1,709,040	2,268,750	6,071,955	2,268,750	6,114,517
Fisheries	55,216	30,800	60,000	14,000	68,230	10,700	68,230	10,700
Sand Cess	6,262,548	8,568,969	8,000,000	13,201,460	9,075,000	40,306,146	9,075,000	5,410,820
Natural Resources Exploitation		3,124,666	4,000,000	9,753,180	4,537,500	30,886,958	4,537,500	14,176,103
Environment & Refuse Collection	2,173,300	3,536,000	4,000,000	3,341,950	4,537,500	3,678,150	4,537,500	1,854,420
Public Toilet Fees	4,368,160	2,299,555	2,400,000	2,132,450	2,722,500	1,287,100	2,722,500	1,126,870
Exhauster Services	5,182,603	2,000	-	-		54,550		546,400
Sale Of County Assets	-	-	1,000,000	-	1,134,375		1,134,375	
Agricultural Cess			20,000,000	11,881,534	22,687,500	33,702,010	22,687,500	71,960,959
Sale Of Tender Documents	5,843	-	-	-				
Fines, Penalties and Forfeitures			1,500,000	555,033	1,701,500	279,986	1,701,500	463,680
General Cess	35,885,735	20,299,944	-	-				
Interest & Revenues from Financial Investments	228,212		-	-				
Other Local	397,756	21,299,310	2,000,000	48,749,900	2,268,750	6,500	2,268,750	1,667,683

Levies								
Health-Hospitals	26,935,711	29,048,079	30,000,000	38,698,631	34,031,250	36,109,891	34,031,250	35,073,654
Public Health	11,320,931	15,304,270	15,000,000	11,600,375	17,015,625	5,043,123	17,015,625	1,210,300
Land Rates	15,677,988	15,077,708	20,000,000	9,669,439	22,687,500	19,698,246	22,687,500	9,695,648
Ground Rent	20,801,625	7,695,139	8,500,000	9,429,146	9,642,190	10,358,734	9,642,190	1,209,542
Rates Clearance Certificate	29,215	63,000	100,000	110,000	113,440	130,000	113,440	185,000
Plot Transfer Fees	409,004	234,000	500,000	207,500	567,190	276,783	567,190	218,200
Opening Of Files	11,686	42,000	100,000	13,600	113,440	3,300	113,440	25,960
Survey And Mapping	-	37,000	100,000	26,000	113,440	441,500	113,440	50,300
Physical Planning	568,398	650,305	1,000,000	292,500	1,134,375	404,000	1,134,375	952,638
Mining Cess	12,932,070	35,979,939	30,000,000	25,291,349	34,031,250	1,661,425	34,031,250	18,192,450
Plot Rents	-	318,695	-	-				
PSV Parking Fee	18,369,612	12,733,924	18,500,000	20,236,433	20,985,940	23,351,542		
Taxi, Light Transport & Tuktuk Cabs	-	-	2,000,000	-	2,268,750	200,200		
Motorcycle Curb	632,144	-	-	-			2,268,750	207,420
Daily Parking Fees (Parking Slots)	8,619,415	7,535,290	-	-			20,985,940	18,045,980
Reserved Parking Fees	3,867,013		500,000	48,000	567,190	24,400	567,190	778,850
House Rent	15,037,055	8,851,562	6,000,000	1,369,826	6,806,250	468,679	6,806,250	2,946,084
Hire Of Council's Equipment	29,215	555,420	500,000	230,900	567,000		567,000	
Advertisement/Promotion	864,751	8,092,446	10,000,000	5,566,900	11,343,750	6,019,425	11,343,750	10,456,635
Hire Of Social Halls	151,916	14,000	-	-				
Approval Of Building Plans	5,123,125	2,505,225	3,000,000	3,460,290	3,403,125	4,831,509	3,403,125	3,952,140
Renovation Fees	171,782	2,144,250	2,000,000	1,329,960	2,268,750	699,657	2,268,750	128,000
Renewal Of Building Plans	548,065	1,833,800	2,000,000	188,600	2,268,750	6,000	2,268,750	48,700
Drawing Plans Fees	88,812	42,500	100,000	211,500	113,440	503,334	113,440	349,538

Plot Fencing Fees	292,146	16,700	50,000	25,000	56,720	9,943	56,720	36,595
Burial Site Fees	155,421	64,400	100,000	45,800	113,435	132,900	113,435	133,400
Technical Services Fees	927,562	2,078,738	2,500,000	175,000	2,835,940	856,480	2,835,940	2,673,250
Signboards	2,485,296	1,233,140	1,000,000	1,968,000	1,134,375	434,100	1,134,375	120,810
Weight & Measures	-	248,120	240,000	103,060	272,250	100,100	272,250	74,500
Co-Operatives	-	124,740	-	47,950		186,700	-	8,500
Application For SBP/Renewal	10,292,008	5,426,464	5,000,000	2,815,866	5,671,875	3,020,710	5,671,875	2,764,750
Application For Liquor License	-	-	2,000,000	2,000,500	2,268,750	1,886,000	2,268,750	1,330,290
Market Stalls/Slabs	1,039,348	1,048,935	2,500,000	421,678	2,835,940	56,670	2,835,940	600,700
Group Registrations	426,935	600	-	-				
Social Premises Use Charges	766,034	2,015,410	2,200,000	1,437,200	2,495,625	749,900	2,495,625	1,488,250
Single Business Permits	20,803,369	45,570,879	45,000,000	26,063,317	51,046,875	35,569,495	51,046,875	50,256,555
Hire Of Stadium	181,130	253,420	350,000	100,000	397,030		397,030	87,500
Market Fees	35,645,855	40,214,040	38,000,000	25,740,521	43,106,250	14,860,662	43,106,250	7,918,753
Water Supply Administration				30,000		637,000		983,500
GRAND TOTAL	300,015,583	332,711,556	320,000,000	264,979,226	363,000,000	296,909,851	450,282,421	315,437,150

Annex 3: Comparative Quarterly OSR Performance (2019/2020 to 2021/2022)

REVENUE TYPE	ACTUAL 1ST QUARTER			ACTUAL 2ND QUARTER			ACTUAL 3RD QUARTER			ACTUAL 4TH QUARTER		
	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
FINES, PENALTIES AND FORFEITURES	185,183	168,100	191,280	88,200	44,800	177,600	134,150	55,240	19,600	147,500	11,846	75,200
UNCLAMPING FEES	154,950	317,600	44,000	85,120	141,455	23,240	46,000	153,800	30,120	226,810	68,350	16,500
FISHERIES		-	7,700		-	3,000		-			10,700	
HOUSE RENT	322,341	92,870	38,000	732,546	337,309	1,349,940	285,940	23,500		29,000	15,000	1,558,144
LIVESTOCK AND VETERINARY	448,850	1,284,890	1,080,770	500,880	1,011,980	1,167,367	286,100	615,180	1,239,690	473,210	3,159,905	2,626,690
SLAUGHTER HOUSES ADMINISTRATION	788,340	666,560	743,630	748,830	769,960	560,670	792,360	1,036,240	1,296,210	896,760	747,520	1,415,570
ADVERTISEMENT/PROMOTION	1,095,730	1,566,500	2,009,500	747,540	780,200	569,065	962,650	2,032,565	4,037,050	2,760,980	1,640,160	3,841,020
SOCIAL PREMISES USE CHARGES	416,350	3,500	310,900	458,210	141,100	368,450	434,740	313,200	389,100	127,900	292,100	419,800
SAND CESS	2,049,870	9,043,610	1,710,690	2,949,610	8,568,990	1,413,350	2,644,675	10,188,565	1,719,460	5,557,305	12,504,981	567,320
ENVIRONMENT & CONSERVANCY	230,500	1,547,150	4,000	107,900	1,618,430	32,990	30,150	510,370	812,780	2,973,400	2,200	1,004,650
PUBLIC TOILET FEES	725,310	585,260	108,070		461,240	297,220		147,060	244,970		93,540	476,610
NATURAL RESOURCES EXPLOITATION e.g Blocks	1,694,380	9,474,750	2,926,060	1,618,200	9,436,065	4,574,530	5,025,850	7,047,303	2,275,920	1,414,750	4,928,840	4,399,593
EXHAUSTER SERVICES		-			-	62,400		-	138,400		54,550	345,600
SISAL CESS	2,049,870	-	1,894,950	2,949,610	-	3,161,250	2,644,675	2,098,000	5,828,390	5,557,305	216,935	3,022,500
AGRICULTURAL CESS	3,928,210	5,003,610	19,846,325	2,851,382	4,577,377	18,635,605	1,874,338	4,332,463	14,075,844	3,227,604	19,788,560	19,403,185
OTHER LOCAL LEVIES	619,914	500	22,900	4,366,879	4,000	1,295,813	34,426,732	-	339,170	9,336,375	2,000	9,800
HEALTH-HOSPITALS	4,087,835	8,645,839	14,290,311	2,604,432	7,765,808	12,969,006	9,043,434	6,505,024	7,792,737	22,962,930	13,193,220	21,600
PUBLIC HEALTH	2,001,352	1,692,650	245,300	1,231,850	2,113,100	292,500	374,600	991,573	357,800	7,992,573	245,800	314,700
BURIAL SITE FEES	5,600	90,400	14,700	4,700	39,700	51,700	900	1,500	43,500	34,600	1,300	23,500
LAND RATES	1,136,045	2,273,717	713,521	772,598	1,845,262	1,744,173	4,911,655	9,666,441	5,597,359	2,849,141	5,912,320	1,640,595
GROUND RENT	2,095,094	3,504,903	227,870	1,447,196	5,045,560	332,479	310,322	1,156,331	285,733	5,576,534	651,940	363,460
RATES CLEARANCE CERTIFICATE (OTHER PROPERTY INCOME)	20,000	25,000	35,000	25,000	25,000	30,000	50,000	50,000	65,000	15,000	30,000	55,000
PLOT TRANSFER FEES	73,000	35,500	44,300	59,000	89,500	97,400	25,000	26,000	41,500	50,500	125,783	35,000

OPENING OF FILES	10,000	-	3,000		-	4,360	3,600	900	14,400	-	2,400	4,200
SURVEY AND MAPPING		-	20,300	18,000	249,500	20,000	8,000	111,000	10,000	-	81,000	
PHYSICAL PLANNING	138,500	-	219,500	121,000	-	84,338	33,000	368,000	81,500	-	36,000	567,300
MINING CESS (IRON & OTHER MINERALS)	1,672,270	1,635,425	3,857,540.00	1,055,675	-	826,330	-	26,000	4,661,500	22,563,404	-	8,847,080
APPROVAL OF BUILDING PLANS	573,739	755,206	1,093,183	831,197	933,424	1,497,402	886,506	1,414,131	701,228	1,168,848	1,728,748	660,327
RENEWAL OF BUILDING PLANS	124,600	-	2,000	58,000	-	4,300	6,000	-	14,000	-	6,000	28,400
ADMINISTRATIVE SERVICE FEES	190,000	3,301,752	187,773	340,333	2,988,156	3,947,812	212,300	500,029	48,000	2,820,802	86,680	51,182,434
DRAWING PLANS FEES	40,000	181,500	349,538	27,500	251,445			70,389		144,000	-	-
RENOVATION FEES		237,000	42,500	96,180	179,000	28,000	84,000	186,857	38,300	987,980	96,800	19,200
PLOT FENCING FEES		-	5,500	4,000	-	7,625		-	2,000	21,000	9,943	21,470
SIGNBOARDS	1,479,000	-	14,660		-		489,000	421,100	3,500		13,000	102,650
VEHICLE PARKING FEE	5,256,730	5,513,817	6,210,360	5,548,398	4,989,495	4,339,210	4,485,755	6,254,252	3,745,590	4,945,550	6,593,977	3,750,820
TUKTUK/TAXI/MOTORCYCLE		-	45,320		-	18,800		4,000	67,400		196,200	75,900
RESERVED PARKING		-	125,250		-	143,200		24,400	397,000	48,000	-	113,400
TECHNICAL SERVICES FEES	122,500	40,000	15,000	12,500	298,600	161,400		409,980	1,179,150	40,000	107,900	1,317,700
LIQUOR LICENCES		560,000	468,440		602,000	215,000		1,042,300	989,600		1,691,600	3,026,400
WEIGHT & MEASURES	20,200	2,000			-	8,300	82,860	98,100			-	66,200
APPLICATION FOR SBP/RENEWAL	1,347,209	964,726	112,600	125,826	1,256,178	79,800		643,506	1,114,050	1,342,831	156,300	1,458,300
MARKET STALLS/SLABS	284,710	12,200	1,900	9,540	35,970	16,900	76,988	3,000	268,700	50,440	5,500	313,200
SINGLE BUSINESS PERMITS	1,804,840	2,449,950	5,280,600	932,031	2,194,840	8,897,845	14,653,511	19,887,127	18,681,710	8,672,935	11,037,578	17,396,400
MARKET FEES	10,538,294	3,078,000	1,858,060	6,978,505	7,407,110	1,977,405	2,936,002	2,411,123	1,669,888	5,287,720	1,463,880	2,413,400
APPLICATION FOR LIQUOR License	24,000	-	699,700	29,900	-	222,590	1,946,600	1,886,000	280,000		-	128,000
CO-OPERATIVES	5,950	-			-	8,500	42,000	186,700			-	-
COMMUNITY WATER SUPPLY ADMINISTRATI		587,000	525,000		30,000	212,000		-	23,000		20,000	223,500

