

# COUNTY GOVERNMENT OF TANA RIVER



THE COUNTY TREASURY

## COUNTY BUDGET REVIEW AND OUTLOOK PAPER

SEPTEMBER 2016

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The document is also available on the County website: [www.tanariver.go.ke](http://www.tanariver.go.ke)

## **FOREWORD**

The 2016 County Budget Review and Outlook Paper (CBROP) prepared by the County Treasury, provides a review of the fiscal performance made by the County government of Tana River during the financial year 2015/2016. It also makes comparisons to the budget appropriations of the same year and provides insight on recent economic developments and the updated economic and financial forecast along with information to show changes from the forecast in the County Fiscal Strategy Paper (CFSP) of 2015.

The County Treasury continues to enforce the fiscal responsibility principles in accordance with the Constitution, and the Public Finance Management (PFM) Act, 2012, (Section 107). The county government's recurrent and development expenditures remained within the legal thresholds as per the PFMA, 2012. However, recurrent related expenses like the rising wage bill without commensurate service delivery poses a major challenge to the County's development agenda. In addition, the county's growth and development agenda will largely depend on how well the programme based budget is implemented as well as how fast people and business get to full capacity and produce and sell at optimum levels.

The 2015/16 budget had to strike a delicate balance of prioritizing critical expenditures; especially flagship projects in the face of resource constraints to spur economic growth and enhancing poverty reduction and employment creation. The shortfalls in revenue collection affected the financing of projects prioritized for implementation during the financial year. In the 2016/2017 efforts will be made to improve revenue collection and fast-track implementation of pending projects.

In this 2016 CBROP, while emphasizing on the County Government's economic growth and development agenda, the expenditure ceilings have been set consistent with the projected resource envelope. An appeal is therefore, made to heads of county department and agencies to adhere to the respective departmental ceilings and rationalize all programmes to ensure that those with highest impact on our objectives of poverty reduction, wealth creation, infrastructure development and food security are given considerable resource allocation.

**SALIM DAME MOHAMED**  
**Executive Committee Member,**  
**Finance and Economic Planning.**

## **ACKNOWLEDGEMENT**

The 2016 edition of County Budget Review Outlook Paper (CBROP) is prepared in accordance with section 118 of the Public Finance Management Act, 2012 and is the fourth under the current administration.

The preparation of this 2016 CBROP was a collaborative effort among the various county departments. The various county departments were invited to submit their performance on expenditures for the period under review. Most departments failed to comply including the large spenders and therefore, most data was generated from the county treasury (Finance). We are grateful to the effort made in this regard.

Officers at the County Treasury spent significant amount of time putting together this CBROP. Departments failed to submit their respective performance review reports and this has affected the quality of this paper. However, I would like to take this opportunity to thank the entire staff of the County Treasury for their dedication and commitment.

**BOBA A. BORU**

**County Chief Officer – Finance & Economic Planning**

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## **ABBREVIATIONS AND ACRONYMS**

CBROP	County Budget Review Outlook Paper
CEC	County Executive Committee
CFSP	County Fiscal Strategy Paper
CG	County Government
CIDP	County Integrated Development Plan
CPSB	County Public Service Board
FY	Financial Year
PFMA	Public Finance Management Act
SRC	Salaries Enumeration Commission

## **Introduction**

The Public Finance Management (PFM) Act, 2012 section 118 states that among other responsibilities, the “County Treasury to prepare a County Budget Review Outlook Paper”. As such, this paper is prepared in accordance with this section of the PFM Act 2012. The Act states that every county is required to prepare a CBROP and submit it to the County Executive Committee (CEC) by 30<sup>th</sup> September of that financial year.

The CEC shall in turn:

1. Within fourteen days after submission, consider the CBROP with a view to approving it, with or without amendments.
2. Within seven days after the CEC approval of the paper, the county treasury shall arrange for the paper to be laid before the County Assembly and after doing so, publish and publicize the paper.

## **Objectives of the CBROP**

This document seeks to provide the following:

1. A review of the fiscal performance of the county in the financial year 2015/2016 in comparison to the appropriation of that year and its effect on the economic performance of the county.
2. An updated economic and financial forecast with sufficient information showing changes the forecasts in the most recent County Fiscal Strategy Paper.
3. Information on any changes in the forecasts compared with the CFSP; and reasons for any deviation from the financial objectives in the CFSP together with the proposals to address the deviation and an estimation of the time needed to do so.

## **Review of Fiscal Performance in 2015/16**

### **A. Overview**

This section provides an overview of the performance and implementation of the budget for the financial year 2015/2016 and how this may have affected compliance with the fiscal responsibility with regard to the CFSP. This will be useful in providing a basis for setting out broad fiscal parameters for subsequent budgets as well as mapping out a way forward for Tana River County.

#### **Overview of the FY 2015/2016 Budget**

The FY 2015/16 Approved budget for Tana River County is Kshs. 4.69 billion, comprising of Kshs. 1.93 billion (41%) and Kshs 2.77 billion (59%) allocated to recurrent expenditure and development expenditure respectively.

In order to finance the budget, the county will receive Kshs. 3.98 billion (84.8%) as equitable share of revenue raised nationally, Kshs. 189.07 million (4%) as total conditional grants, generate Kshs. 120 million (2.6%) from local sources and Kshs. 404.05 million (8.6%) as projected cash balance from FY 2014/15. The conditional grants comprise of Kshs. 95.74 million (2.0) for Leasing of Medical Equipment. Kshs. 19.34 million (0.4%) for Maternal Healthcare, Kshs. 50.62 million (1.1%) from the Road Maintenance Levy Fund, Kshs. 5.60 million (0.1%) as

User Fees Foregone, Kshs. 8.48 million as World Bank Grant to support health facilities, and Kshs. 9.29 million (0.2%) as a conditional grant from DANIDA.

## **B. Fiscal Responsibility**

In observing fiscal responsibility the PFMA, section 15(2) states that:

- i) Over the medium term a minimum of 30% of the national and county governments' budget shall be allocated to the development expenditure.
- ii) The county expenditure on wages and benefits for its public officers shall not exceed a percentage of the county revenue as prescribed by regulations.
- iii) Over medium term the county government borrowings shall be used only for financing development expenditure and not for recurrent expenditure.
- iv) Public debt and obligations shall be maintained at a sustainable level as approved by the county assembly.
- v) Fiscal risks shall be managed prudently.
- vi) A reasonable degree of predictability with respect to the level of tax bases shall be maintained, taking into account any tax reforms that may be made in future.

## **C. Fiscal Performance**

The fiscal performance for 2015/16 was encouraging despite a number of shortcomings which included:

- i) Delays in disbursement of funds as scheduled by the national government
- ii) Under-performance of local revenue collection.

## **D. Revenues**

During the period under review, the county had two sources of funding; the equitable share of the national government revenue and county government's local revenue. The target for own county revenue during the financial year 2015/2016 was set at Kshs. 120 million. The complete revenue performance and collection records have however not been forthcoming from the revenue department due to departmental constraints affecting the monthly updates of cash books etc. However, information sourced from the County Governments Budget Implementation Review Report, May 2016 provides information on revenue performance during the first 9 months of FY 2015/16.

## **Overview of the FY 2015/2016 Budget**

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### **Revenue Analysis**

In the first nine months of FY 2015/16, the County received Kshs. 2.8 billion from the National Government as equitable share, Kshs. 55.99 million as conditional grants allocations, raised Kshs. 7.34 million from local sources, and had a cash balance of Kshs. 404.05 million brought forward from FY 2014/15. The County did not borrow any funds during the reporting period to finance the budget.

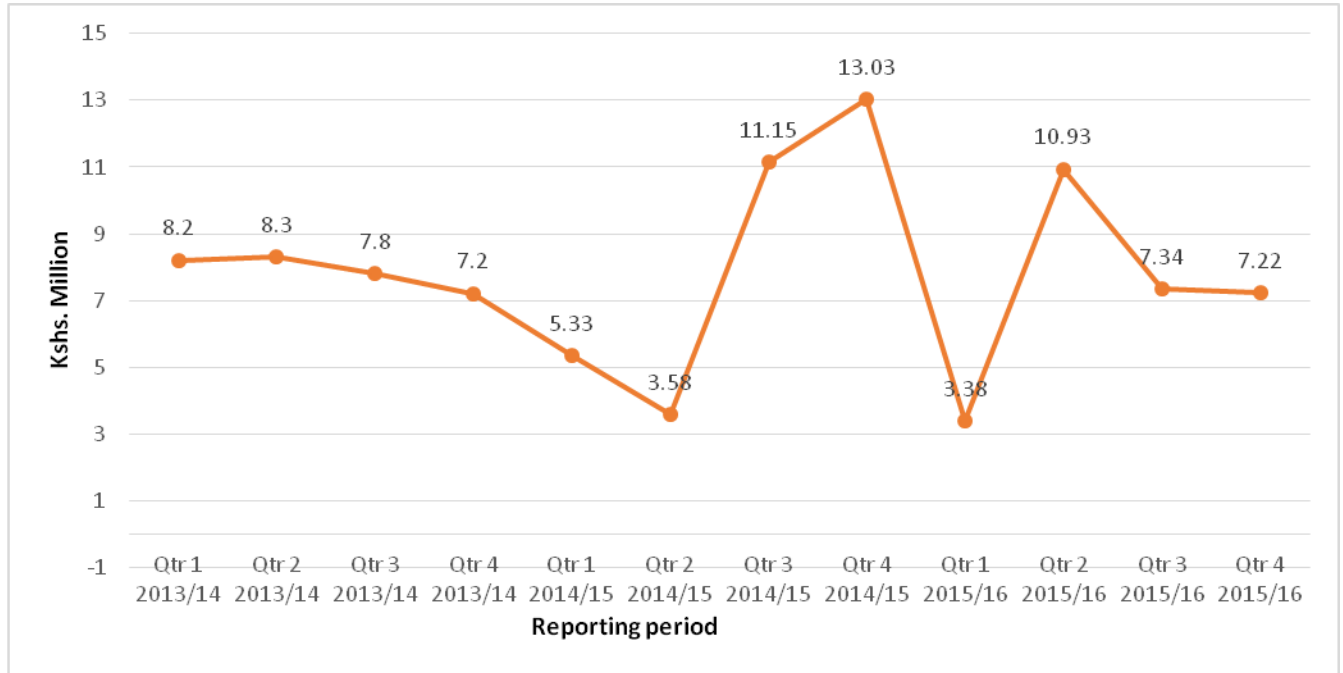
The estimation is that the total collected revenue was below Kshs 35 million, which is below a third of the projected revenue for the period under review at approximately 29%.

Reasons given for the underperformance of the collection of revenue were as follows;

- i) Shortage in number of enforcement officers
- ii) Delay in automation of revenue collection
- iii) Resistance from the business community
- iv) Inadequate number of vehicles for supervision and mobility of revenue officers

However, the Directorate of Revenue, which is charged with revenue administration, collection and management has put in place measures to address these issues promptly. The department has recruited revenue officers, a new Director of Revenue (post was vacant for a long period), and is in the process of automating its revenue collection system. There are also plans to sensitize the public, especially the business community on the importance of payment of revenue. These are a few of many measures taken to improve the county revenue collection. The target for revenue collection for the financial year 2016/17 has also been adjusted (through consultation with the county assembly) to Kshs 60 million.

**Trend in Local Revenue Collection by Quarter from FY 2013/14 to the Third Quarter of FY 2015/16, Tana River County.**



**Source:** Tana River County Treasury

The total revenue for the reporting period of Kshs. 21.65 million consisted of Kshs. 3.38 million generated in the first quarter, Kshs. 10.93 million generated in the second quarter and Kshs. 7.34 million in the 3<sup>rd</sup> quarter of FY 2015/16. The revenue collected was 18% of the annual local revenue target, and a decline from Kshs. 27.3 million collected in a similar period of FY 2014/2015.

The following table shows further analysis of the local revenue collected in the first 9 months of FY 2015/16 by stream.

## Tana River County analysis of revenue collection by stream for the first nine months of FY 2015/16

**Table 2:** Revenue collection by stream for the first nine months of FY 2015/16

No.	Revenue Stream	Annual Targeted Revenue (Kshs.)	9 Months Actual Revenue	Actual Revenue as a Percentage of Annual Targets (%)
1	Single Business Permit	12,169,500	2,600,350	21.4
2	Land Rates	16,748,858	343,894	2
3	Mango Cess	3,400,000	1,818,017	53.5
4	Motor Cycle License	3,400,000	428,000	12.6
5	Gypsum	15,350,500	2,918,000	19
6	Export Fees	3,958,177	2,918,000	19
7	Charcoal	11,113,000	3,203,159	28.8
8	Auction	4,667,500	2,012,045	43
9	Toll Charges	3,000,000	110,350	3.7
10	Miraa	2,331,000	525,000	22.5
11	Grazing Fees	3,522,767	173,000	4.9
12	Slaughter Fees	2,730,000	53,600	2
13	Tenders	8,000,000	27,000	0.3
14	House Rent	4,400,000	156,600	3.6
15	Sand Cess	2,400,000	673,000	28
16	Others	22,800,698	2,297,600	10.1
	<b>TOTAL</b>	<b>120,000,000</b>	<b>16,972,465</b>	<b>14.1</b>

*Source: Tana River County Treasury*

Analysis of the local revenue by stream indicates that export fees recorded the highest performance against annual target at 56.4%. This was closely followed by mango cess at 53.5%. Most of the itemized revenue streams have performed below set targets attributed mainly to inadequate enforcement mechanisms.

In the first 9 months of the FY 2015/16, The County deposited all locally collected revenue into the County Revenue Fund account maintained at Central Bank of Kenya (CBK) in line with article 207 of the Constitution.

## Conditional Grants

Table 3 shows analysis of conditional grants for the first 9 months of FY 2015/16.

**Table 3: Tana River County analysis of conditional grants for the first 9 months of FY 2015/16**

No.	Conditional Grant	Amount Allocated as Provided in CARA 2015 (Kshs)	9 Months Actual receipt of the Conditional Grant	Actual Receipts as a percentage of Annual Allocation
1	Level 5 Hospitals	0	0	0
2	Road Maintenance Fuel Levy Fund	50,617,289	38,216,053	75.5
3	Free Maternal Health Care	19,341,000	0	0
4	User Fees Foregone	5,596,140	0	0
5	DANIDA Grant	9,290,000	9,290,000	100
6	World Bank Grant	8,481,988	8,481,988	100
7	Leasing of Medical Equipment	98,744,681	0	0
	<b>TOTAL</b>	<b>189,071,098</b>	<b>55,988,041</b>	<b>29.6</b>

Source: Tana River County Treasury

Analysis of the conditional grants for the period under review indicates that DANIDA grant and the World Bank support to health recorded the highest performance against annual target at 100%. This was closely followed by the RMFLF at 75.5%. Whereas, Free maternal health care and User fees forgone recorded nil performance. This is likely to affect the quality of healthcare to expectant mothers and vulnerable households.

## E. Expenditures

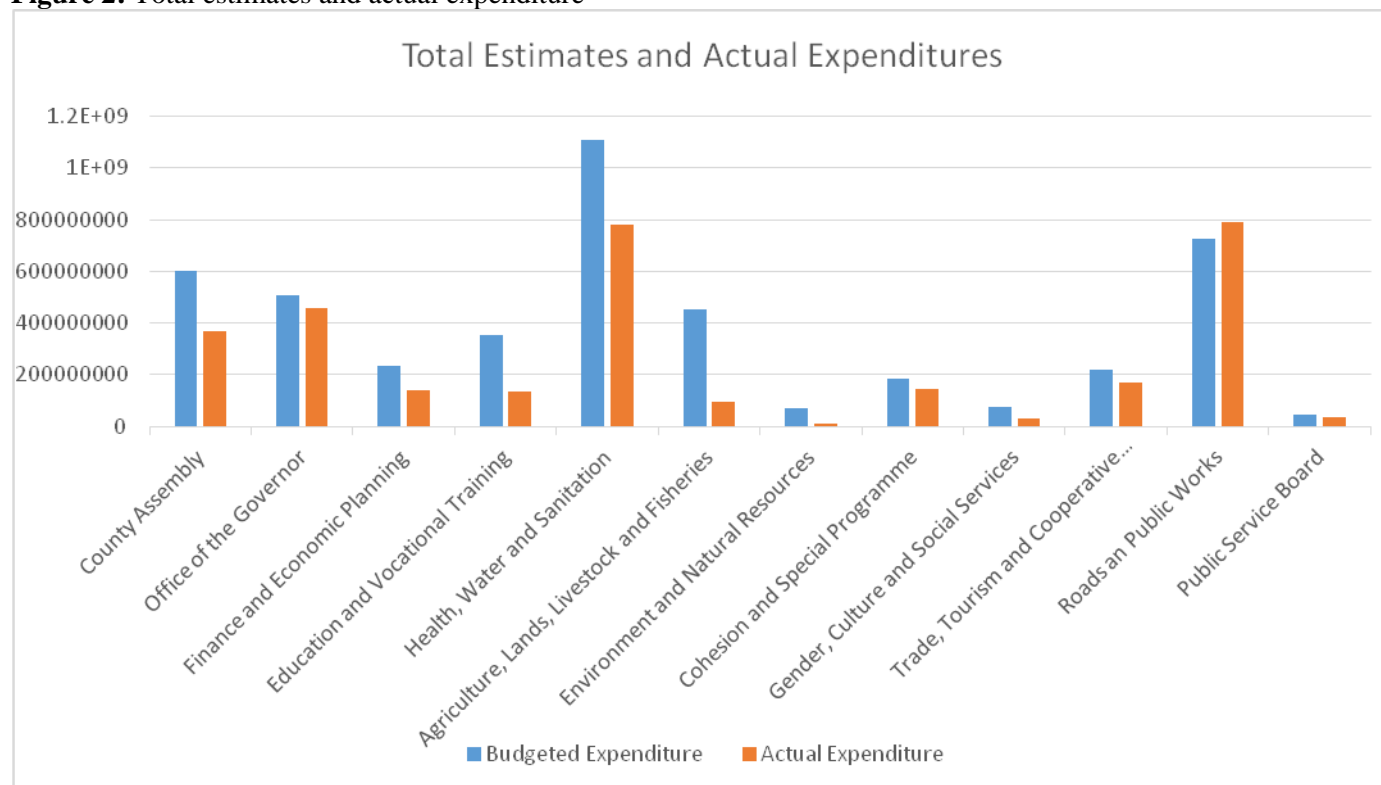
The total approved expenditure for the financial year 2015/2016 was Kshs 2,526,159,008 development and Kshs 1,767,496,593 recurrent. The expenditure during the year was Kshs 3,142,967,772 representing an absorption rate of 70%, and underperformance of 30% which was attributed to low absorption in both recurrent and development expenditure.

**Table 4. Approved Estimates and expenditures per department FY 2015/16**

VOTE	Approved estimates			Actual Expenditure			% Absorption	
	Recurrent expenditure	Development	Total	Recurrent	Development	Total expenditure	Recurrent	Development
County Assembly	423,462,460	167,626,300	591,088,760	319,919,097	46,226,972	366,146,069	75.55	27.58
Office of the Governor	403,415,705	102,282,608	505,698,313	373,668,461	85,367,792	459,036,253	92.63	83.46
Finance and Economic Planning	175,765,590	60,143,482	235,909,072	130,892,877	10,845,850	141,738,727	74.47	18.03
Education Vocational Training and Sports	58,906,461	292,157,882	351,064,343	20,960,180	111,892,928	132,853,108	35.58	38.3
Health, Water and Sanitation	389,819,464	717,314,783	1,107,134,247	370,779,889	410,435,483	781,215,372	95.16	57.29
Agriculture, Lands, Livestock and Fisheries	108,597,006	345,148,574	453,745,580	76,790,147	53,535,861	93,952,645	70.71	15.51
Environment & Natural Resources	26,546,379	43,069,124	69,615,503	8,132,242	3,223,800	11,356,042	30.63	7.49
Constitution & Special Programme	25,134,327	159,832,336	184,966,663	16,291,224	130,352,901	146,644,125	64.82	81.56
Gender, Culture & Social Services	29,812,602	45,967,247	75,779,849	13,635,977	18,561,445	32,197,422	45.74	40.38
Trade, Tourism cooperative Dept. and Industry	42,856,500	175,347,219	218,203,719	22,362,579	149,357,463	171,720,042	52.18	85.18
Roads and Public Works	36,716,099	690,307,590	727,023,689	30,702,969	757,588,691	788,291,660	83.62	109.75
Public Service Board	46,464,000		46,464,000	37,816,330	-	37,816,330	81.39	
<b>TOTAL BUDGET</b>	<b>1,767,496,593</b>	<b>2,799,197,145</b>	<b>4,566,693,738</b>	<b>1,421,951,958</b>	<b>1,741,015,824</b>	<b>3,162,967,782</b>	<b>80.45</b>	<b>62.20</b>

Source: Tana River County Treasury

**Figure 2: Total estimates and actual expenditure**



*Source: Tana River County Treasury*

- i) The highest spenders of development funds during the financial year under review include; Physical Planning, Health, Water & Sanitation, and Roads and Public works. The lowest spenders were Environment, Culture and Livestock.
- ii) During the year, the development expenditure was Kshs 1,741,015, 824, against a target of 2,799,197,145. This indicates an underperformance of Kshs 1,058,181,321. This was reallocated through a supplementary budget.
- iii) The recurrent expenditure incurred during the year amounted to Kshs 1,421,951,958 against the target of 1,767, 496,593, representing 80% usage. The recurrent budget allocation was therefore underspent by 20%.
- iv) As indicated in Table 2, the highest budget was allocated to the department of Health, Water & Sanitation at Kshs 1,107,134,247, which is 24.35% of the total budget. The county prioritized the need for improvement of medical facilities in the county, construction of dispensaries, renovation of wards and staff quarters, purchase of medical equipment, and recruiting of medical staff for the various new and previously existing stations. This budgetary allocation has allowed the department to take large steps forward in their mandate of improving health services and increasing the availability and accessibility to water within the county.
- v) The second highest allocation was to the department of roads and public works, which amounted to Kshs 690,307,590. The actual expenditure for the year amounted to Kshs 757,588,691 indicating the department overspent by 9.75% of its allocated budget.

Apart from continued improvement of road networks within the county, the department was responsible for overseeing the tarmacking 15km of road in Hola town, as well as street lighting projects in Hola, Bura and Garsen towns.

### **Implication of 2015/2016 Implementation**

#### **Fiscal Performance on the Fiscal Responsibilities and Financial Objectives Contained in the CFSP of 2016**

- i) The poor performance of own county revenue for the period under review has implications on the resource envelop and the base from which projected revenue for FY 2016/2017 is made. The current revenue trend has been taken into consideration and necessitated the mapping of revenue sources.
- ii) The under-spending in both recurrent and development expenditures for the FY 2015/16 has implication on the base used to project expenditures in the FY 2016/17 and the medium term. Corrective revisions were made based on this during the preparation of the budget 2016/17 and the projected expenditure in the last CFSP has been modified to reflect the revisions

### **Recent Economic Developments and its Outlook**

#### **Overview**

- i) The Gross Domestic Product (GDP) grew by 5.6% in 2015, marking an improvement from the previous year when GDP growth stood at 5.3%. The expansion was as a result of growth in key sectors such as agriculture; construction; real estate; financials and insurance. On the contrary however, there was negative growth in other sectors such as mining and quarrying; information and communication; and wholesale and retail trade during the same period. Accommodation and food sector experienced a 1.3% decline, which was however an improvement over the decline of 16.7% the previous financial year.
- ii) The rate of inflation took a downward trend from 6.9% in 2014 to 6.6% in 2015 mainly due to lower energy and transport prices as effected by the Energy Regulatory Commission (ERC). The Kenya shilling depreciated against its major trading currencies during the period under review but appreciated against the Euro, South Africa Rand and the Japanese Yen.
- iii) The average interest rate on commercial bank loans and advances increased by 1.4 percentage points to 17.45% in December 2015 compared to 15.99% in December of 2014.
- iv) The County generally operated under a stable macroeconomic environment

#### **Recent Development**

- i) The largest amount of the development budget in the FY 2015/16 was spent on improvement of health services. The department of Health, Water and sanitation committed significant funds into revamping the available

health facilities such as Hola Referral Hospital, as well as constructing new health facilities in other areas of the county such as Garsen and Wayu. The department also undertook construction and rehabilitation of staff quarters to cater for the new health officers recruited during the period under review.

- ii) The department of roads and public works was tasked with the implementation of the proposed upgrading of Hola township roads to bitumen/tarmac. This was initially set at 15km of tarmac but was later revised to 20km, and has seen the face of Hola town change in terms of accessibility and road safety. The road network is up to standard with adequate drainage and street lighting.

## **Economic Risks**

Despite slow economic growth in Tana River County, the economy of Tana River is prone to both macro-economic and micro-economic risks.

### **Macro-economic risks include;**

- i) Sluggish growth in advanced economies that weigh on Kenya's export activities and the tourism sector. Such an impact will have a ripple effect on the County's economy seeing as 99% of the County's revenue comes from the National Government.
- ii) Continued depreciation of the Kenya shilling against its major exchange partners, especially the US dollar will have a negative effect on the Consumer price index inflation leading to increased cost of living and increased interest rates.

### **Micro-economic risks include;**

- i) Agriculture and livestock production in the county has been affected by extreme and unreliable weather. During the rainy seasons the dams upstream released excess water downstream and caused floods that destroyed crops and exposed livestock to diseases. Projected harvest was also affected as a result of crops getting destroyed.
- ii) Accessibility to key areas of the county has been a challenge due dilapidated road network. The main roads of Garsen – Hola, Hola - Garissa which fall under the jurisdiction of the national government are in dire need of reconstruction. The poor roads cause delays in deliveries and increase in transport costs that are in turn transferred to the consumer, with prices varying upward to 20% on some products as compared to recommended retail prices in other areas.

The county will be taking the appropriate measures to safeguard the growth of the county economy.

The county will be taking the appropriate measures to safeguard the stability of the county economy.



## **Resource Allocation Framework**

- a. In order to ensure effective utilization of public finances, resource allocation will be guided by the following;
  - i) PFMA, 2012
  - ii) Ongoing projects
  - iii) Emerging priorities
  - iv) County Integrated Development Plan (CIDP)
  - v) Medium term plan II (2013 - 2017)
  
- b. Adjustments to the 2016/17 budget will be based on the actual performance of the expenditure thus far and the absorption capacity in the remainder of the financial year. Due to the resource constraint, the county will rationalize expenditures by cutting those that are non-core. Resources earmarked for development purposes will however remain as such, and will be utilized only for development projects.
  
- c. Any reviews of salaries and benefits for the county public officers will be conducted by the County Public Service Board (CPSB) in consultation with Salaries and Remuneration Commission (SRC)

## **Revenue Outlook**

Local Revenue target for the FY 2016/2017 budget is Kshs 60 Million and receipt from national government is Kshs 4,585,211,855. The performance will be determined by the measures that have been put in place to enhance revenue collection in the county.

## **Conclusion and Way Forward**

The County has made progress in addressing some of the challenges previously identified as affecting budget implementation; so far, the County has fully adopted IFMIS and E-banking.

Despite the progress made, the following challenges continue to hamper effective budget implementation;

1. Delay in submission of budget implementation/performance and expenditure reports by departments to the County Treasury.
2. In most cases, submitted reports are not in the desired prescribed formats.
3. Low local revenue collection for the last 3 years which has led to budget deficits.
4. The County is yet to operationalize the County Budget and Economic Forum as required under Section 137 of the PFM Act, 2012.

The County should implement the following recommendations in order to improve budget execution;

1. The county Government (departments) should adhere to Section 166 of the PFMA, 2012 in submission of quarterly reports in the desired format.
2. The County Government should devise strategies to enhance local revenue collection.
3. The County Government should operationalize the CBEF as required by Section 137 of the PFMA, 2012.

**Annex I: Projected revenue.**

<b>CATEGORY</b>	<b>FY 2015/16</b>	<b>FY 2016/17</b>	<b>FY 17/18</b>
Hides & skins	2,400,000	2,640,000	500,000

Charcoal	1,060,000	1,166,000	1,230,000
Fish	798,523	878,375	200,000
Fruits	2,850,000	3,135,000	2,800,000
Rice & paddy	2,600,000	2,860,000	600,000
Ghee & milk	500,000	550,000	200,000
Crocodile eggs	2,550,000	2,805,000	1,800,000
Maize	2,400,000	2,640,000	2,500,000
Export	2,824,930	3,107,423	3,800,000
Miraa	2,220,000	2,442,000	800,000
Gypsum	5,810,000	6,391,000	6,200,000
Others	800,000	880,000	1,000,000
Plot rent	2,970,000	3,267,000	1,500,000
plot registration fees	2,400,000	2,640,000	300,000
plot transfer fees	2,536,500	2,790,150	500,000
land application fees	2,321,220	2,553,342	700,000
land lease fees	2,800,000	3,080,000	3,200,000
Area rates	20,376,430	22,414,073	-
Application fees	2,820,000	3,102,000	500,000
permit fees	5,455,000	6,000,500	6,000,000
<b>A.I.A (Health facilities)</b>	<b>20,000,000</b>	<b>22,000,000</b>	<b>10,000,000</b>
Bus park fees	2,815,000	3,096,500	700,000
Grazing fees	3,355,016	3,690,518	450,000
Market Fees	300,000	330,000	1,500,000
Slaughter Fees	2,600,000	2,860,000	1,200,000
Auction fees	2,550,000	2,805,000	2,500,000
water charges	1,400,000	1,540,000	-
Daily Advertising Fees	300,000	330,000	20,000
Conservancy fees	920,000	1,012,000	80,000
Dev application fee	1,100,000	1,210,000	800,000
Plan application. Fees	1,200,000	1,320,000	300,000
Penalty on Building Plans	1,500,000	1,650,000	400,000
Renewal / Extension of Lease	200,000	220,000	180,000
Survey Fees	2,367,381	2,604,119	50,000
Plot Sub-letting/Plot Sub-division	2,600,000	2,860,000	1,500,000
PPI Forms	600,000	660,000	400,000
Interest from bank(savings)	500,000	550,000	500,000
Inspection Fee	3,200,000	3,520,000	2,200,000
Consent to mining	4,000,000	4,400,000	2,890,000
<b>TOTAL</b>	<b>120,000,000</b>	<b>132,000,000</b>	<b>60,000,000</b>



