

COUNTY GOVERNMENT OF NYERI



DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

COUNTY BUDGET REVIEW AND OUTLOOK PAPER

SEPTEMBER, 2014

Legal Basis for the Publication of the County Budget Review and Outlook Paper

The Nyeri County Budget Review and Outlook Paper is prepared in accordance with Section 118 of the Public Financial Management Act, 2012 which states that:

1. A County Treasury shall prepare and submit a County Budget Review and Outlook Paper (CBROP) to the County Executive Committee for approval by 30th September each financial year. The CBROP shall include:
 - a. Details of actual fiscal performance in the previous financial year compared to the budget appropriation for that year;
 - b. Updated financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper (CFSP)
 - c. Information on any changes in the forecasts compared with the CFSP or actual financial performance for the previous financial year may have affected compliance with the fiscal responsibility principles or the financial objectives in the CFSP for that year; and
 - d. The reasons for any deviation from the financial objectives in the CFSP together with proposals to address the deviation and the time estimated for doing so.
2. The County Executive Committee shall consider the CBROP with a view to approving it, with or without amendments, within fourteen days after its submission.
3. Not later than seven days after the CBROP has been approved by County Executive Committee, the County Treasury shall:
 - (a) Arrange for the CBROP to be laid before the County Assembly; and
 - (b) Publish and publicize the paper as soon as practicable

Fiscal Responsibility principles in the Public Financial Management Law

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

- i) The county government's recurrent expenditure shall not exceed the county government's total revenue;
- ii) Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;
- iii) The county government's expenditures on wages and benefits shall not exceed a percentage of the county government's total revenue as prescribed by the County Executive Member for finance in regulations approved by the County Assembly
- iv) Over the medium term, the county government's borrowings shall be used only for the purpose for financing development expenditure and not for recurrent expenditure;
- v) The county debt shall be maintained at a sustainable level as approved by the County Assembly (CS)
- vi) Fiscal risks shall be managed prudently; and
- vii) 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.

I INTRODUCTION

Background

1. This Nyeri County Budget Review and Outlook Paper (CBROP) is prepared under the provisions of the Public Financial Management Act, 2012. In line with the PFM Act, the CBROP contains a review of the fiscal performance of the financial year 2013/14, updated macroeconomic forecast and information on the changes in the forecasts compared with the financial year 2013/14 county budget. The paper also contains actual financial performance for the previous financial year 2013/2014.

Objectives of CBROP

2. To provide a review of the previous fiscal performance and how it impacts the financial objectives and fiscal responsibility principles as set out in PFM Act, 2012. This together with updated macroeconomic outlook provides a basis for revision of the current budget in the context of Supplementary Estimates and the broad fiscal parameters underpinning the next budget and the medium term. Details of the fiscal framework and the medium term policy priorities will be firmed up in the County Fiscal Strategy paper 2015.

3. The CBROP will be a key document in linking up of policy, planning and budgeting. This CBROP will be embedded on the Kenya's Vision 2030, Second Medium Term Plan (MTP) priorities and the Nyeri County Integrated Development Plan (CIDP). Sectors Working Groups will be formed to undertake performance reviews of programs currently being undertaken and also develop and prioritize programs for the Medium Term period of FY 2014/15 – FY 2016/17.

4. The updated outlook will thereafter be firmed up in the County Fiscal Strategy Paper (CFSP), 2015 to reflect any changes in economic and financial conditions. In accordance with Section 117 of the Public Finance Management Act, 2012, the CFSP will be submitted to the County Assembly not later than 28th February 2014.

5. The rest of the paper is organized as follows: the next section provides review of the fiscal performance in the FY 2013/2014 and its implications on the financial objectives set out in the last CFSP submitted to the county assembly in February 2014. This is followed by brief

highlights on recent economic developments and outlook, resources allocation framework while section V concludes.

II REVIEW OF FISCAL PERFORMANCE IN 2013/14

A. Overview

6. The fiscal performance in 2013/14 was generally satisfactory despite the mounting expenditure pressures. The pressure was as a result of the huge wage bill occasioned by the devolution of national government employees to county government units.

7. On the expenditure side, the County Government had to incur higher expenditure on salaries than originally budgeted. In order to finance these additional expenditures pressures in the face of financing constraints, the County Government reallocated funds from the development budget to cater for this. Adjustments of the original budget were approved by County Assembly in May, 2014 in the context of Supplementary Estimates.

B. 2013/14 Fiscal Performance

8. Table 1 below presents the fiscal performance for the FY 2013/14 and the deviation from the original and revised budget estimates.

Table 1: Fiscal Performance

	Approved Appropriation	Amended Appropriation	Actual Performance	Deviation
REVENUE	2013/14(Ksh)	2013/14(Ksh)	2013/14(Ksh)	2013/14(Ksh)
Balance B/F			289,224,084	289,224,084
Equitable Share	4,071,364,795	4,071,364,795	2,697,434,462	(1,373,930,333)
CILOR	54,754,000	54,754,000	-	(54,754,000)
Local Resources	424,296,914	424,296,914	432,229,360	7,932,446
Total Revenue	4,550,415,709	4,550,415,709	3,418,887,906	(1,131,527,803)
Salaries & Wages	1,048,009,181	1,809,283,330	1,633,842,518	(175,440,812)
O&M/ Others	1,309,610,193	1,288,833,658	790,459,215	(498,374,443)
Development	2,192,796,335	1,452,298,721	949,764,434	(502,534,287)
Total Expenditure	4,550,415,709	4,550,415,709	3,374,066,167	(1,176,349,542)

Table 2: Recurrent Budget

HEAD	Approved Appropriation	Amended Appropriation	Actual Performance	Deviation
	2013/14 (Ksh)	2013/14(Ksh)	2013/14(Ksh)	2013/14(Ksh)
County Assembly	378,642,996	378,642,996	327,801,797	(50,841,199)
Executive	1,978,976,378	2,719,473,992	2,096,,499,936	(622,974,056)
TOTAL FOR VOTE	2,357,619,374	3,098,116,988	2,424,301,733	(673,815,255)

Source: County Treasury

Table 3: Development Budget

Table 2: Development Budget				
HEAD	Approved Appropriation	Amended Appropriation	Actual Performance	Deviation
	2013/14(Ksh)	2013/14(Ksh)	2013/14(Ksh)	2013/14(Ksh)
County Assembly	220,011,335	220,011,335	147,513,337	(72,497,998)
Executive	1,972,785,000	1,232,287,386	802,251,096	(430,036,290)
TOTAL FOR VOTE	2,192,796,335	1,452,298,721	949,764,433	(502,534,288)

Source: County Treasury

Revenue

Total revenue received amounted to Kshs. 3,418,887,906 inclusive of balance brought forward of Kshs. 289,224,084 as compared to the target in the budget of Kshs 4, 550,415,709. This represents a revenue shortfall of Kshs 1,131,527,803

9. Local revenue collection totaled Kshs 432, 229,360 against the target of Kshs 424,296,914 Reflecting to an over collection of Kshs 7,932,446 for the period under review.

The increase in local revenue collection can largely be attributed to the introduction of the cashless system and new streams from the devolved departments. The county has initiated business census throughout the county to gauge its revenue potential and it is also identify new sources to boost its revenue base.

Table 4: Revenue 2013/14

ACCOUNT DESCRIPTION	BUDGET	ACTUAL	DEVIATION Kshs.
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ACCOUNT DESCRIPTION	BUDGET	ACTUAL	DEVIATION Kshs.
Balance B/F		289,224,084	289,224,084
Equitable Share	4,071,364,795	2,697,434,462	(1,373,930,333)
CILOR	54,754,000	-	(54,754,000)
Parking Fees	92,195,000	107,002,937	14,807,937
Business Permit	83,985,200	81,618,575	(2,366,625)
Land Rates	76,116,143	49,596,920	(26,519,223)
Market Fees,Livestock & Stalls Rent	36,689,100	34,711,274	(1,977,826)
Lease Of Water Distribution Network	23,973,951	11,771,775	(12,202,176)
Refuse Collection Fees	22,250,000	24,031,156	1,781,156
Quarry Extraction Fees/Produce Cess	21,461,668	22,695,125	1,233,457
Sign Boards & Advertisement Fees	13,050,000	16,998,739	3,948,739
Housing Estates Monthly Rent	9,733,000	14,131,357	4,398,357
Other Income	44,842,852	69,671,502	24,828,650
TOTAL	4,550,415,709	3,418,887,906	(1,131,527,803)

Source: County Treasury.

Other income includes liquor licenses, space rent, slaughter house fees, cooperative audit fees, court fines, occupation certificates, debt clearance fees and other miscellaneous income. See Annex I

Expenditure

10. Total expenditure amounted to Kshs. 3,374,066,167 against a budget of Kshs. 4,550,415,709. Recurrent expenditure amounted to Kshs 2,424,301,733 against a budget of Ksh. 3,098,116,988 representing an under spending of Kshs. 673,815,255. The under spending was as a result of funds not being released from the national equitable share amounting to Ksh. 938,869,514.45 (This was an outstanding reimbursement to national government).

Development expenditure incurred amounted Kshs 949,764,433 compared to a revised estimate of Kshs 1,452,298,721 resulting to a deficit of Kshs. 502,534,288. This was as a result of unavailability of funds.

C Implication of 2013/14 fiscal performance on fiscal responsibility principle and financial objectives contained in the 2013 CFSP

As per the PFM Act 2012, CFSP is supposed to be prepared and submitted to the county assembly by 28th February and the county government came to effect on 4th march 2013 and therefore there was no CFSP for the year 2013/14.

III. RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

11. Nationally, the macroeconomic environment has continued to improve. Going forward, the macroeconomic outlook remains favourable although risks remain.

A. National Recent Economic Developments

12. Recent developments in the key macroeconomic variables are encouraging. The country's Gross Domestic Product (GDP) expanded by 4.7 per cent in 2013 compared to 4.6 per cent in 2012. This performance was supported by:-

- The stable macroeconomic environment for the better part of the year.
- Low and stable inflation supported by improved supply of basic foods, lower international oil prices and lower costs of electricity.
- Infrastructural development
- Construction sector

13. Overall inflation declined from 9.4 percent in 2012 up to 5.7 percent in 2013. This was largely attributed to improved supply of basic foodstuffs and stable domestic prices of petroleum products as well as the Consumer Price Index (CPI) base effects. However, the shilling exchange has firmed up against major international currencies and the official foreign exchange reserves are at a comfortable level.

14. Short term interest rates declined consistent with the easing of monetary policy stance. Central Bank Rate (CBR) reduced from 11.0 per cent in 2012 to 8.50 per cent in 2013. The overdraft and maximum lending interest rates dropped by 1.28 and 1.16 percentage points, to 16.51 per cent and 16.99 per cent, respectively in December 2013, largely due to the lower inflationary pressure and the CBR reduction.

15. These national recent economic development have great impact on the county economic developments since greater percentage of the county's resources are drawn from the National Resources.

B. County Recent Economic Developments

16. The County Government is committed to sustain economic growth by deepening and widening the agricultural base in Nyeri. It is the belief of the County Executive Committee that this is the path to the fundamental revitalization of the county economy and consequently to sustainable employment creation and empowerment of the county citizens. The County Government has taken steps to establish task forces in the coffee, tea, dairy and horticulture sub-sectors, to identify what ails these sub-sectors and propose the needs and possible mitigation measures. The undeniable fact is that agriculture is now being put on a new economic footing in Nyeri County.

17. To spur economic growth and propel the county to higher levels of development, the county government intends to promote investment opportunities and trade. A major investment conference took place within the county to show potential investors the numerous available opportunities. This will eventually trickle down to virtually all sectors of the economy and increase the county's revenue base.

18. Hotels and restaurant sector is another area which is not fully exploited and if investment is focused on it, more income will be generated to enable the county to grow.

19. The Roads sector has grown over the year with more than 400 kilometers of roads being upgraded from earth to gravel surface and standards. This has led to easy access by farmers from their farms to the market delivering their produce. The cost of transport has reduced thus more income to the farmers leading to improved living standards. The development roads have improved delivery of services.

20. In the energy sector more street lights and high mast floodlights have been installed. This has led to reduce crime rate in the county. The business working hours in towns have also increased leading to higher levels of income thus enhancing economic development.

21. Health being a key priority of the county has been given keen interest and attention which will continue over the medium term. The referral hospital is being equipped with dialysis

machines so as to bring the service closer to the people and also attract others from neighboring counties. A dental unit is also in process of being established in the referral hospital. All the level 4 hospitals have been provided with hospital linen and lab equipment. This will help the county to grow economically and reduce on the cost of health.

22. Conservation of the environment has also been undertaken through planting of more trees in riparian areas and beautification of the towns in the county.

C. Economic Outlook

Growth prospects

23. The National GDP rate which is at 4.7 percent is expected to rise to 6.1 percent over the medium term. The county's economy is expected to grow within the same range as the national over the medium term.

24. Growth will be augmented by production in agriculture following expansion of irrigated area, value addition, completion of key infrastructure projects (such as roads and energy), and other initiatives geared towards trade promotion including expansion of local markets. Finally, domestic demand is expected to be robust following increased investor confidence as witnessed in the construction of shopping in major towns.

Inflation outlook

25. Nationally, despite the increase in inflation in the recent past, inflation is expected to revert back to target of 5 percent with a 2.5 percent band in the medium term. The county is assumed to be affected by the same rate since it is a major exporter of coffee and tea which is normally affected by price instabilities in the global markets.

26. The County Government is pursuing various methods to intervene in issues of price fluctuations through pooled marketing of tea and coffee.

C. Medium Term Fiscal Framework

27. Prudent fiscal policy is key to maintaining economic stability in our county. The Nyeri County Government is committed to operating within the approved fiscal framework. The

county will continue maintaining a strong revenue mobilization effort. The economic agenda will continue being premised on inclusive and sustainable growth that opens economic opportunities and provide a better future for all residents of Nyeri County.

28. On the expenditure, the county shall adopt prudent rationalization to improve efficiency and reduce wastage. Expenditure management will be strengthened with full implementation of the Integrated Financial Management Information System (IFMIS) and e-procurement. The county will continue building capacity of its personnel to enable the staff to adopt to the new systems.

D. Risks to the Fiscal Framework

29. The risks to the outlook for FY 2014/15 and medium-term include further weakening in global economic environment and rising inflation. These affect the national government whose effects trickles down to the County.

30. Unfavorable weather conditions including erratic rainfall pattern, which have adverse effects on agricultural production are a major risk.

31. To further enhance capacity, the county requires enrolling the youth involved in alcohol and drugs in rehabilitation centers as this poses the risk of lack of a youthful labour force

32. Insecurity is a key risk. To mitigate against this risk, there is need to establish industries to provide market for agricultural products and to offer employment to the youth thereby reducing insecurity. This can also be remedied by installation of more high mast floodlights in all trading centers and areas of dense settlement. The county will strengthen community policing system to make the citizens responsible for their own security.

33. Finally, the uncertainty in the proportion of the county allocation from the national resource is a major risk to this framework.

IV. RESOURCE ALLOCATION FRAMEWORK

A. Adjustment to 2013/14 Budget

34. With reference to the performance of county budget in 2013/14 and the national macro-economic outlook, the risks to the FY 2014/15 budget include limited development expenditure that will impact negatively on the county's economic growth. Expenditure pressures, especially recurrent, pose a fiscal risk. Wage pressure from the devolved national government units is the main reason for inadequate allocations to development expenditure. Further the national resources equitable share does not take into account the peculiarities' of the counties and continue using unfavorable parameters.

35. Adjustments to the 2014/15 budget will take into account actual performance of expenditure so far and absorption capacity in the remainder of the financial year. In the face of expenditure pressures, the county government will rationalize expenditures by cutting those that are non-priority. However, the resources earmarked for development purposes will be utilized in the said projects and will not be expended as recurrent.

36. The County Public Service Board (CPSB) is now fully operational. The CPSB will continue working in line with Salary and Remuneration Commission (SRC) recommendations on remuneration structure of county personnel. The two bodies will work towards adopting a new wage policy aimed at limiting the public wage bill as well as job evaluation and harmonization of wage structure for public servants. This will improve on planning of salaries and wages reviews because it will be predictable and based on some policy measures unlike the current practice.

37. On revenue, the county has a finance bill and a revenue bill that need to be enacted into law. This will need careful interpretation to the players to avoid eroding the expected gains through a few rogue business persons and individuals who would want to take advantage of the new Act for their own benefit at the expense of citizens. Enhanced compliance, expansion of revenue base, rationalization of existing incentives and identification of new revenue sources are some of the measures required to boost revenue collection.

38. Similarly, full automation of revenue collection system and processes in the county should be enhanced to eliminate existing leakages.

B. Medium-Term Expenditure Framework (MTEF)

39. Going forward, and in view of the county's economic outlook, MTEF budgeting will entail adjusting non-priority expenditures to cater for the priority sectors. The County Integrated Development Plan (CIDP) 2013-2017, to be launched this financial year, together with the county department's sectoral plans priorities will guide resource allocation.

40. The priority county sectors of health, agriculture and infrastructure will continue to receive adequate resources. These sectors are already receiving a significant share of county resources and are required to utilize them more efficiently to generate fiscal space to accommodate other strategic interventions in their county.

41. The county is also keen to increase the acreage of land under irrigation and enhance security operations through establishment community policing units that are fully functional. Other priority areas include: Land demarcation, mapping and spatial planning of urban and market centres and establishment of empowerment centres for the youth and women.

42. Specifically, the county government has prioritized key strategic interventions across all the sectors as a way of accelerating economic and social transformation to improve quality of life of its citizenry. The main areas of interventions cover food security, improved access to quality health care, improved mobility by maintenance of rural access roads, empowering youth and women as well as enhancing efficiency in revenue collection and administration. Resources required for these interventions are planned for in the CIDP. In the FY 2015/16, Ksh 5.16 billion has been projected as the county budget up from Ksh 4.69 billion in FY 2014/15, an estimate 10 percent increase.

43. Reflecting the above medium-term expenditure framework, the table below provides the tentative projected baseline ceilings for the 2014/15-2017/18 MTEF budget, classified by departments including ceilings as per the County Fiscal Strategy Paper (CFSP) 2014.

DEPARTMENT	ESTIMATES	CEILINGS	PROJECTIONS		ESTIMATES	CEILINGS	PROJECTIONS
	2014/2015	2015/16	2016/17	2017/18	2014/2015	2015/16	2016/17
Governor's office	82,836,675	86,978,509	91,327,434	95,893,806	2	2	2
County Assembly	448,519,764	470,945,752	494,493,040	519,217,692	10	10	10
County Secretary	97,444,930	102,317,177	107,433,035	112,804,687	2	2	2
Finance and economic Planning	341,647,598	358,729,978	376,666,477	395,499,801	7	7	7
Education, sports youth and ICT	106,396,600	111,716,430	117,302,252	123,167,364	2	2	2
Gender culture and social services	81,625,173	85,706,432	89,991,753	94,491,341	2	2	2
Health	2,001,445,739	2,101,518,026	2,206,593,927	2,316,923,624	43	43	43
Lands, Housing & Physical Planning	64,103,444	67,308,616	70,674,047	74,207,749	1	1	1
Public Works, Roads & Transport	628,000,000	659,400,000	692,370,000	726,988,500	13	13	13
Trade, Industrialization & Tourism	80,490,000	84,514,500	88,740,225	93,177,236	2	2	2
County Public Service Board	26,357,664	27,675,547	29,059,325	30,512,291	1	1	1
Agriculture, Fisheries, Livestock and Cooperatives Development	386,645,144	405,977,401	426,276,271	447,590,085	8	8	8
Water, Environment and Sanitation	221,197,460	232,257,333	243,870,200	256,063,710	5	5	5
Public Administration Information and Communication	121,416,768	127,487,606	133,861,987	140,555,086	3	3	3
TOTAL BUDGET	4,688,126,959	4,922,533,307	5,168,659,972	5,427,092,971	100	100	100

44. The County budget for Financial Year 2014/15 was prepared by the County Department of Finance and Economic Planning before being submitted to the County Assembly for approval. The County Integrated Development Plan and Annual Development Plan have been finalized awaiting publication and were the most consulted documents when making the MTF budget.

45. Extensive work has gone into establishment of various devolved structures and offices to ensure efficiency in delivery of service in the county. For smooth running of county business, the MTEF budget will be prepared and submitted it for approval by the county assembly taking into account the revenue from the consolidated fund and the county's own generated revenues.

C. 2015/16 Budget framework

46. The 2015/16 budget framework is set against a background of the updated medium-term county-fiscal framework. Real national GDP is expected to increase by 6.3 percent in FY 2015/16 underpinned by continued good performance across all sectors of the economy. This is expected to bear a direct effect on the county's performance. The projected growth assumes normal weather pattern during the year and improved investor confidence in the economy. Inflation is expected to remain low and stable, reflecting continued implementation of a prudent monetary policy and stable food prices at both the county and national levels, as well as stable interest rates.

Revenue projections

47. The 2015/16 budget targets revenue collection of 10 percent increase from the FY 2014/15 target of Ksh.900 million. As noted above, this performance will be underpinned by improvement in revenue collection system and processes to eliminate existing leakages. As such, total revenues are expected to be about one billion Kenya shillings.

Expenditure Forecasts

48. In 2015/16, recurrent expenditures are projected at 65 percent of county's annual budget, Ksh 3.352 million, down from the estimated Ksh 3.891 million in the FY 2014/15 budget. Development expenditure is expected to increase from 17 percent of the county budget in the FY 2014/15 to 35 percent in the FY 2015/16, on account of devoting more resources to development as required by the PFM Act.

49. Expenditure ceilings on goods and services for departments are based on allocations in the FY 2014/15 budget as the starting point. Stringent measures need to be put in place to ensure more resources are allocated to development expenditure over the medium term for attainment of the PFM Act, 2012 minimum requirement of thirty percent. Most of the outlays are expected to support critical infrastructure.

ANNEX 1: REVENUE PERFORMANCE - 2013/2014

ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL
Agriculture Mechanization Station		1,120,800
Weights And Measures		53,340
Wambugu ATC		2,303,369
Land Rates	76,116,143	49,596,920
Business Permit	83,985,200	81,618,575
LiquorLicense	0	15,942,000
Co-operatives Audit Fees	0	621,140
Temporary Occupation License (TOL)	800,000	1,618,247
New Occupation Fee	1,250,000	446,200
Debt Clearance Certificate Fee	1,860,000	2,118,750
Application Fee	5,310,000	6,043,906
Plot Transfer Fee	1,270,000	775,700
Business Subletting/ Transfer Fee	3,850,000	3,656,100
Space Rent Fee	0	806,695
Slaughter House Fee	2,630,000	2,103,290
MISCELLANEOUS INCOME(E.G Stand Premium, Public Toilets)	1,950,000	768,385
Commission Charges/ Lands	0	551,019
Court Fines	430,000	31,890
Salary Recovery	0	16,415
Water Charges	200,000	253,250
Document Search Fee	200,000	318,390
Agency Fee (Fees From KHC, Insurance Firms, Etc.)	170,000	81,669
Vehicle Ins. Recovery	0	128,400
Cheque Clearance Fee	58,000	53,215
Ambulant Hawkers Licenses (Other Than Business Permits)	850,000	645,930
Impounding Charges	4,300,000	2,920,510
Sales Of Council's Minutes/ Bylaws/ Tender	1,243,000	2,268,850
Quarry Extraction Fees/Produce Cess	21,461,668	22,695,125
Refund (Imprest, Surcharge,Etc.)	0	901,575
Consent To Charge Fee/Property Cert. Fee (Use As Collateral)	1,005,000	1,393,200
Benevolent Fund	900,000	856,300
Market Fees,Livestock & Stalls Rent	36,689,100	34,711,274
Parking Fees	92,195,000	107,002,937
Other Property Charges, Occupation Cert.	3,000,000	1,199,483
Ground Rent- Current Year	2,250,000	3,109,942
Ground Rent-Other Years	3,542,852	2,035,376
Social Hall Hire(IFAD,Old Municipal Hall)	92,000	66,100
Stadium Hire	310,000	2,316,000
Customers Deposits (Other Than Water & Sewerage)	0	647,587
Housing Estates Monthly Rent	9,733,000	14,131,357
Training/Learning Center Fee/Reg.	20,000	246,550
Nursery School Fee	440,000	490,550
Burial Fees	80,000	114,400
Garbage Dumping Fee	0	89,000

ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL
Refuse Collection Fees	22,250,000	24,031,156
	3,210,000	5,077,229
Building Inspection Fee	1,820,000	2,487,750
Right of way/way-leaves fees (KPLC, Telkom, Etc.)	112,000	9,000
Sign Boards & Advertisement Fees	13,050,000	16,998,739
Plot Subdivision Fees	490,000	1,509,500
Fire Fighting Services	1,200,000	1,474,500
Lease Of Water Distribution Network	23,973,951	11,771,775
TOTALS	424,296,914	432,229,360

Nyeri County Treasury