

THE UNITED REPUBLIC OF TANZANIA



MINISTRY OF FINANCE AND PLANNING

**THE BUDGET EXECUTION REPORT FOR THE FIRST QUARTER OF THE
FINANCIAL YEAR 2020/21**

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LIST OF ABBREVIATIONS

BoT	-	Bank of Tanzania
ENCB	-	External Non-Concessional Borrowing
BCG	-	Budgetary Central Government
NFA	-	Net Foreign Assets
GBS	-	General Budget Support
GDP	-	Gross Domestic Product
LGA	-	Local Government Authorities
MDAs	-	Ministries, Departments and Agencies
OC	-	Other Charges
PAYE	-	Pay as You Earn
REA	-	Rural Electrification Agency
RAS	-	Regional Administrative Secretary
SGR	-	Standard Gauge Railway
TACAIDS	-	Tanzania Commission for AIDS
TRA	-	Tanzania Revenue Authority
US DOLLAR	-	United States Dollar
VAT	-	Value Added Tax
EAC	-	East African Community
SADC	-	Southern Africa Development Community
COVID	-	Corona Virus Disease

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Executive Summary

During the first quarter of 2020, real GDP grew by 5.7 percent compared with 6.3 percent recorded in the corresponding period in 2019. The slowdown in growth was on account of excessive rainfall which led to destruction of transportation infrastructure and delay in implementation of major projects. The growth was mainly driven by Agriculture, Mining and quarrying, Water supply and Transport and storage activities. Headline inflation remained low and below the country's medium-term target of 5.0 percent, averaging at 3.2 percent in first quarter of 2020/21 compared with 3.6 percent recorded in the similar quarter in 2019/20. The decrease in inflation was largely due to adequate supply of food in domestic and neighbouring countries, stable exchange rate, and subdued oil prices in the world market and implementation of prudent monetary and fiscal policies.

Domestic revenue collection during the period of July - September 2020 amounted to 4,959.0 billion shillings, equivalent to 87.1 percent of estimated amount of 5,693.3 billion shillings. Out of the total collection, tax revenues were 4,286.3 billion shillings equivalent to 89.0 percent of estimates of 4,835.1 billion shillings. The underperformance in domestic revenues was mainly on account of a slowdown in business activities and a decline in the value of imports of consumer goods resulted from the COVID-19 pandemic. On the expenditure side, the Government released 6,361.2 billion shillings, equivalent to 86.9 percent of the planned target of 7,319.9 billion shillings, and 7.2 percent higher when compared to 5,931.9 billion shillings released in the corresponding quarter in 2019/20. Out of the released amount, 5,184.6 billion Shillings were recurrent expenditure and 1,176.6 billion shillings were development expenditure. The expenditure outturn was below the expectation due to a shortfall in domestic revenue collection as well as under realization of grants, concessional borrowing and non-concessional loans.

Total financing during the period under review was a buildup of deposits amounting to 291.1 billion shillings against the target of borrowing 507.4 billion shillings. Total foreign net financing was a buildup of 149.3 billion shillings against the target of buildup of 126.5 billion shillings, which was 118 percent of the target, while domestic net financing was a buildup of -141.8 billion shillings against the target of borrowing 633.8 billion shillings. The debt stock remained sound and consistent with the acceptable thresholds. As at end September 2020, debt stock stood at 56,760.16 billion shillings compared to a debt stock of 54,448.79 billion shillings registered in the corresponding period in 2019, equivalent to an increase of 4 percent. Out of overall debt stock, domestic debt stock was 15,315.80 billion shillings and external debt stock was 41,444.86 billion shillings.

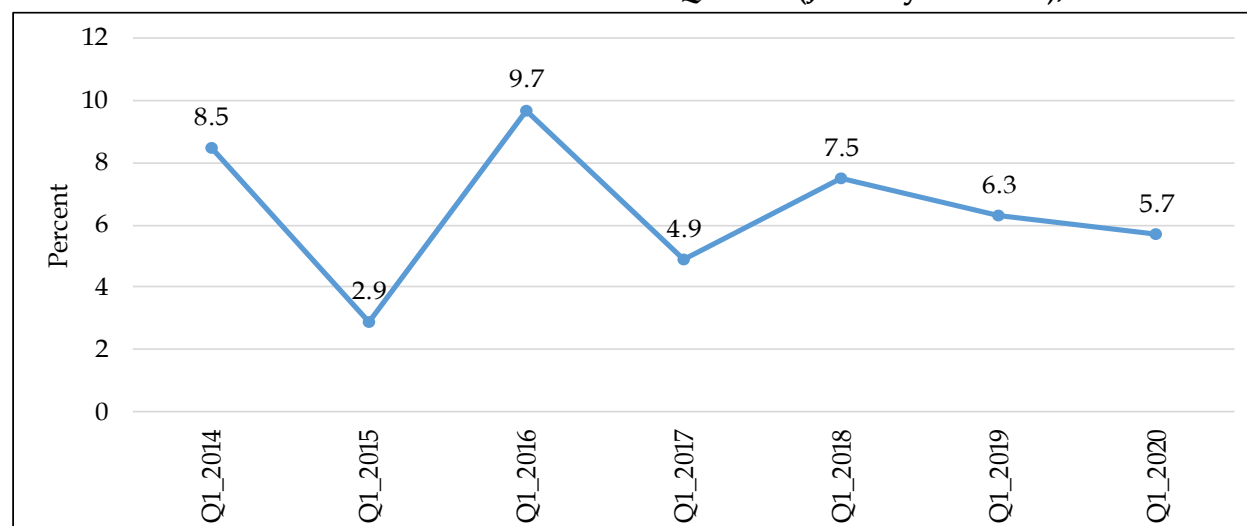
1.0 RECENT MACROECONOMIC PERFORMANCE

1.1. GDP Performance

During the first quarter (January - March 2020) Gross Domestic Product (GDP) at current prices in absolute terms was 36.7 trillion shillings compared to 33.5 trillion shillings in the corresponding quarter of 2019. Meanwhile, GDP at 2015 constant prices for the first quarter of 2020 in absolute terms was 31.6 trillion shillings compared to 29.9 trillion shillings recorded in the similar quarter in 2019. The performance reflects a growth of 5.7 percent compared to a growth rate of 6.3 percent observed in the corresponding quarter of 2019. The relative slowdown in growth was on account of excessive rainfall which led to destruction of transportation infrastructure and delay in implementation of major projects.

Economic activities which recorded impressive performance during the first quarter were mining and quarrying (15.3 percent); human health and social work (10.2 percent); professional, scientific and technical (8.3 percent); transport and storage (8.3 percent); information and communication (8.3 percent); construction (8.0 percent); administrative and support services (8.0 percent); and other services (7.8 percent). The first quarter GDP growth from 2014 to 2020 is presented in **Chart 1.1**

Chart 1.1: Trend of GDP Growth for the First Quarter (January - March), 2014-2020

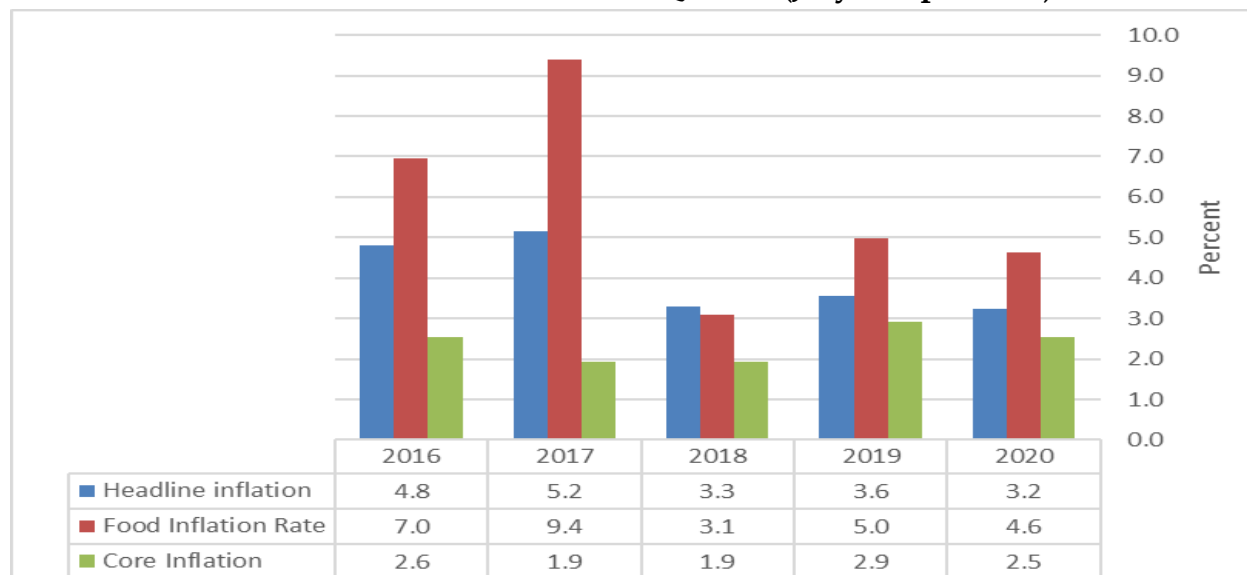


1.2. Inflation

During the first quarter, headline inflation averaged at 3.2 percent compared to 3.6 percent in similar period in 2019/20. Food and energy inflation decreased to an average of 4.6 percent and 2.3 percent from 5.0 percent and 2.9 percent recorded in the same period in 2019/20 respectively. The decrease in inflation was largely due to adequate supply of food in domestic and neighbouring countries, stable exchange rate, and

subdued oil prices in the world market and implementation of prudent monetary and fiscal policies. Inflation remained low and within the medium-term target of 5.0 percent, EAC convergence criteria of not more than 8.0 percent and SADC benchmarks of between 3.0 and 7.0 percent.

Chart 1.2: The Trend of Inflation in the First Quarter (July – September), 2016 - 2020



1.3. External Trade

The overall balance of payment during the first quarter recorded a deficit of USD 228.4 million from a surplus of USD 948.0 million recorded in the corresponding period in 2019/20, mainly on account of relatively low official flows. The current account recorded a deficit of USD 456.0 million compared to a deficit of USD 408.0 million in the similar period in 2019/20, owing to a decrease in exports.

The value of exports of goods increased by 22.7 percent to USD 1,725.8 million compared to USD 1,406.4 million recorded in the corresponding quarter in 2019, owing to an increase in non-traditional exports. Non-traditional exports rose to USD 1,567.0 million compared to USD 1,149.2 million in the quarter ending September 2019, owing to good performance in gold and manufactured goods exports. On the other hand, the value of imports of goods decreased by 13.1 percent to USD 2,044.1 million, owing to a decline in importation of fertilizer and other consumer goods. Services account recorded a surplus of USD 108.5 million compared to a surplus of USD 737.6 million registered in the corresponding quarter in 2019. This was mainly explained by a decrease in services receipts particularly travel earnings.

Foreign exchange reserves amounted to USD 4,939.6 million compared to USD 5,400.8 million registered in 2019/20, covering 5.8 months of projected imports of goods and

services. The level achieved was above the country and EAC benchmarks of not less than 4 months and 4.5 months, respectively.

1.4. Interest Rates Development

The overall lending rate decreased to an average of 16.49 percent in the quarter ending September 2020, from 16.88 percent in the corresponding period in 2019. Similarly, one-year lending rate decreased to 15.37 percent from 16.34 percent in the quarter ending September 2019. The overall time deposits interest rate and 12-months deposit rate averaged 6.52 percent and 8.13 percent in the quarter ending September 2020, compared to 7.27 percent and 8.87 percent in the corresponding period of 2019, respectively.

1.5. Exchange Rate

In the quarter ending September 2020, the value of a shilling remained stable trading at an average rate of shillings 2,309.04 per US dollar compared to shillings 2,300.56 per US dollar in September 2019, representing an annual depreciation of 0.37 percent.

2.0 GOVERNMENT OPERATIONS

2.1 Revenue

In 2020/21, the Government is committed to enhancing domestic revenue collection in order to finance Government operations as planned.

During the first quarter, total domestic revenue collection amounted to 4,959.0 billion shillings, equivalent to 87.1 percent of estimated amount of 5,693.2 billion shillings. Out of the total collection, tax revenues amounted to 4,286.3 billion shillings, equivalent to 89 percent of estimates of 4,835.1 billion shillings. Non-tax revenues were 498.9¹ billion shillings against the planned target of 636.3 billion shillings, reflecting the performance of 78.4 percent. Collections from LGAs own sources were 173.7 billion shillings against the target of 221.8 billion shillings, equivalent to 78.3 percent.

2.2 Revenue by Source

2.2.1 Taxes on Imports

Import taxes and duties collections amounted to 1,309.3 billion shillings reflecting a performance of 92.2 percent of estimated 1,419.7 billion shillings, and 2 percent higher when compared to collections registered in the similar period in 2019/20. The excise on petroleum imports surpassed the target with total collections of 321.9 billion shillings, which was 110 percent of the planned target of 294.0 billion shillings. Excise on other

¹ Including Non Tax collected by TRA

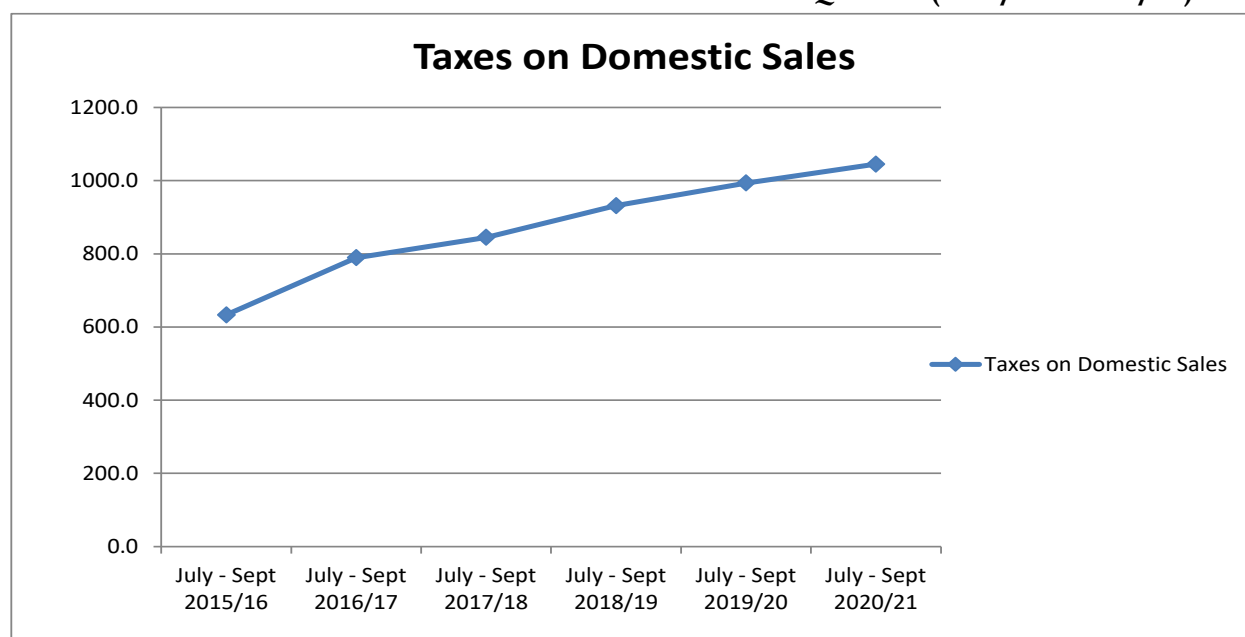
imports had also registered an impressive performance amounting to 52.2 billion shillings, equivalent to 98 percent of estimates. Other import taxes performed reasonably well but slightly below the target, with excise on other imports performing at 89 percent of the target, import duty at 85 percent of the target and VAT on non-petroleum at 89 percent of the target. This performance was attributed to a decline in the value of importation of consumer goods.

2.2.2 Taxes on Domestic Sales

Tax collections from domestic sales increased by 5 percent during the first quarter of 2020/21 to 1,045.1 billion shillings from 993.6 billion shillings collected in the corresponding period in 2019/20, and 88 percent of the quarter target of 1,181.8 billion shillings. Out of the total collection, the excise duty amounted to 317.5 billion shillings, equivalent to 83 percent of the target of collecting 381.9 billion shillings while VAT on domestic sales were 727.6 billion shillings, or 91 percent of the projected collection of 800.0 billion shillings.

The performance of domestic VAT was mainly contributed by the improved collection of VAT from Konyagi, wines, liquor, forest products, cooking oil, milk products, ceramic products, aluminium products, salt, building contractors, consultancy, security services and secretarial services. The underperformance of the domestic excise duty was mainly on account of lower than expected collection from wines and spirits. **Chart 2.1** shows the trend of the first quarter tax collection performance on domestic sales from 2015/16 – 2020/21.

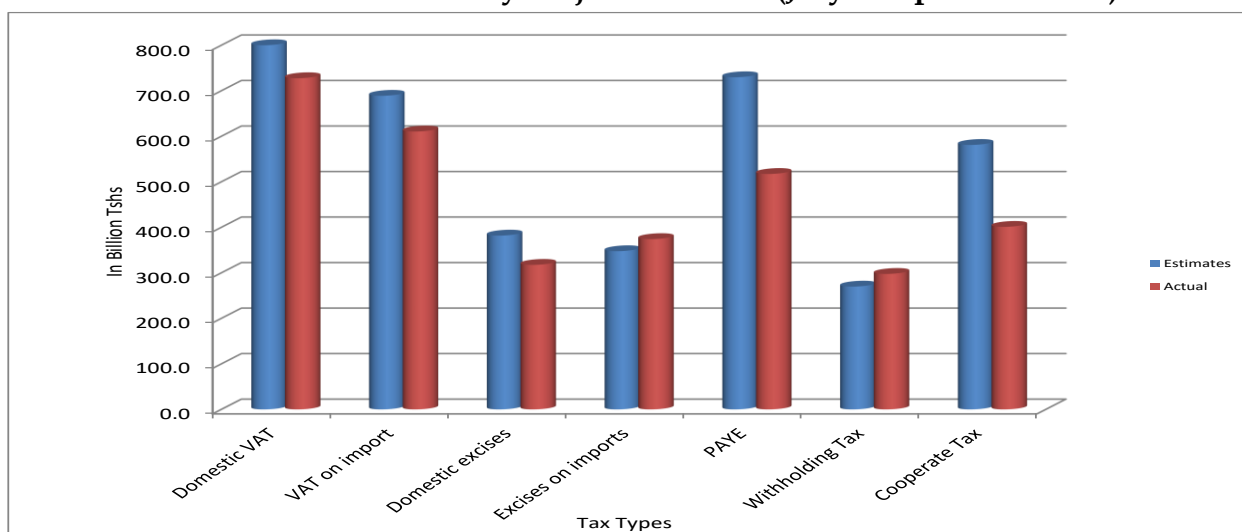
Chart 2.1: Trend of Tax on Domestic Sales for the First Quarter (2015/16 – 2020/21)



2.2.3 Income Tax

The overall performance of income tax was below expectations with total collection of 1,356.8 billion shillings, equivalent to 79 percent of expected collection of 1,713.1 billion shillings, and 6 percent lower when compared to collections registered in the same period in 2019/20. The underperformance in this category was mainly attributed to lower than expected revenue collection from some businesses, mostly in the tourism industry due to the impacts of COVID - 19 pandemic. Revenue performance by major tax items is shown in **Chart 2.2**.

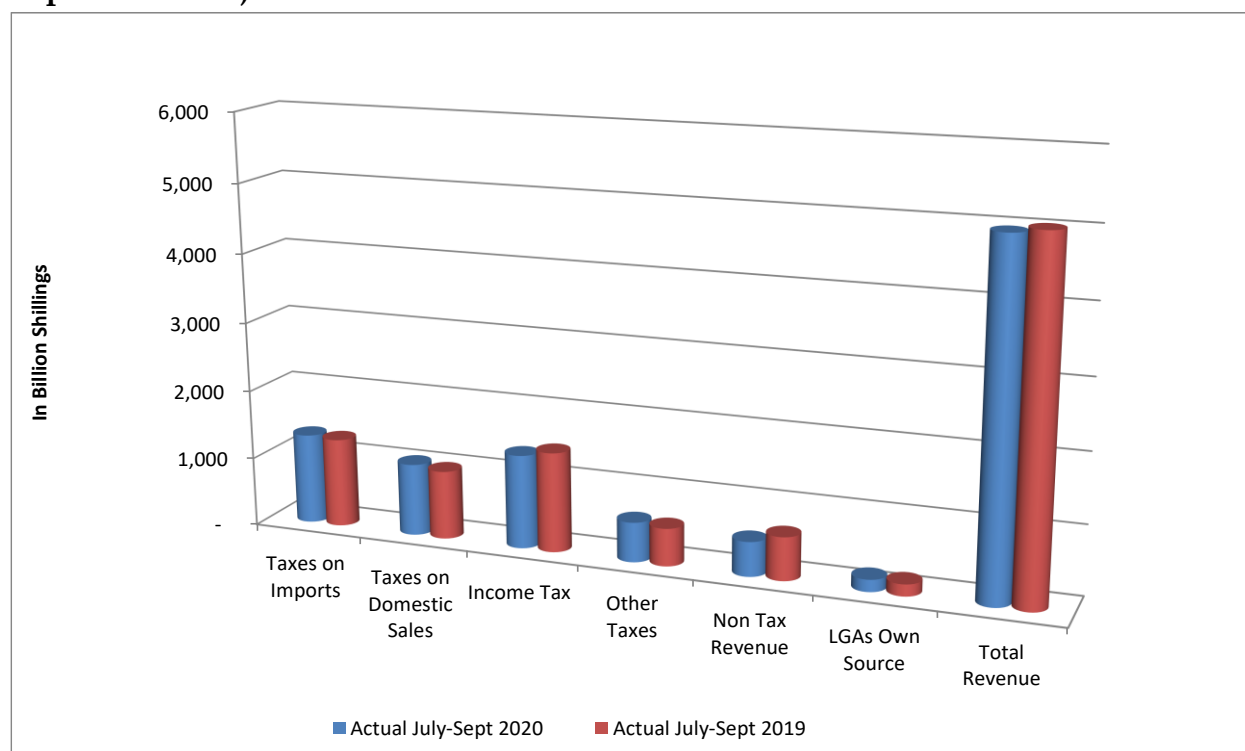
Chart 2.2: Revenue Performance by Major Tax Items (July - September 2020)



2.2.4 Other Taxes

The category of other taxes includes fuel levy, transit fee, National Water Development Fund, Rural Energy Agency, Railway Development Fund, Business Skill Development Levy and Departure Service Charges. During the quarter ended September 2020, actual collections from other taxes category amounted to 575.1 billion shillings, which was 93 percent of the period estimate of 617.3 billion shillings. The underperformance was contributed by international travel ban and slowdown of tourism activities resulted from COVID -19 pandemic. Sources of other taxes that were mostly affected as a result of the pandemic includes Business Skill Development Levy which recorded 78 percent of the estimate and Departure Service Charges with 21 percent performance during the quarter under review. However, some sources of other taxes surpassed the target including: Rural Energy Agency - REA (117 percent); Fuel Levy and Transit Fee (113 percent); and National Water Development Fund (113 percent). The performance was mainly attributed to increase in the volume of imported petrol and diesel by 25.9 percent and 19.8 percent respectively compared to the volume imported in the corresponding quarter in the previous year. Revenue performance in July to September 2020 compared to July to September 2019 is indicated in **Chart 2.3**.

Chart 2.3: Revenue Performance (July – September 2020) Compared to (July – September 2019)

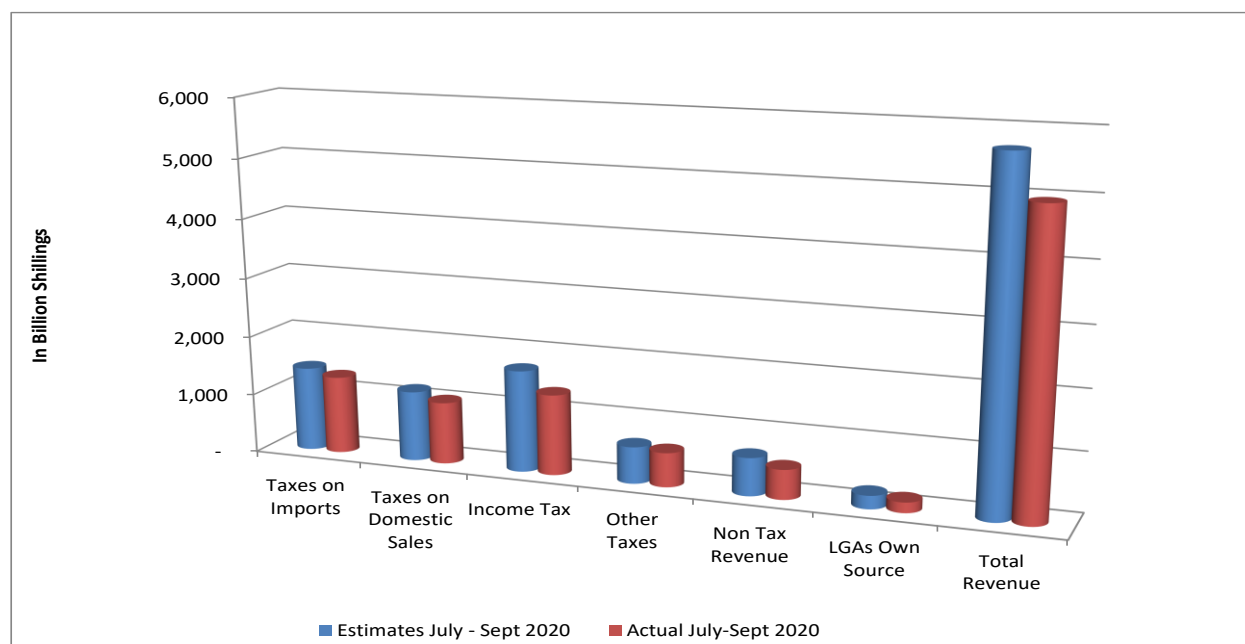


2.2.5 Non Tax Revenue

Collections of non-tax revenue in the first quarter of 2020/21 were 498.9 billion shillings equivalent to 78 percent of quarter estimates of 636.3 billion shillings. Collections for the first quarter were lower by 20 percent when compared to collections registered in the same period in 2019/20. Non-tax revenues collected by Ministries were 408.6 billion shillings against the target of 473.3 billion shillings equivalent to 86 percent, dividends and contributions collected by Office of Treasury Registrar were 51.2 billion shillings against the target of 122.6 billion shillings equivalent to 42 percent while non-tax revenues collected by TRA were 39.1 billion shillings which was 97 percent of the quarter estimates of 40.4 billion shillings.

Collections from LGAs own source were 173.7 billion shillings, which was 78 percent of the period target. The performance of property tax was attributed by the fact that most of the property rate payers have a tendency of paying their liabilities at the end of the financial year which is due date. The performance of billboard fee was a result of enforcement conducted on large taxpayers who were issued their assessments early. Domestic revenue performance for the first quarter of 2020/21 compared to estimates is depicted in **Chart 2.4**. Analysis of revenue performance during the first quarter of 2020/21 is depicted in **Annex A**.

Chart 2.4: Domestic Revenue Performance (July – September 2020) Compared to Estimates



2.3 Expenditure

In 2020/21, the total approved expenditure amounted to 34,879.8 billion shillings, out of which 22,100.5 billion shillings are recurrent expenditure and 12,779.3 billion shillings are development expenditure.

2.3.1 First Quarter Expenditure Performance

During the first quarter, the funds released to spending units amounted to 6,361.1 billion shillings, which was 86.9 percent of the projected spending of 7,399.1. The under realization of expenditure targets was mainly attributed to lower than expected revenue collection in some revenue sources and lower pace in execution of some development projects due the impacts of COVID-19 pandemic.

2.3.2 Recurrent Expenditure

The recurrent expenditure continued to enjoy the largest share of the Government spending, with the total spending of 5,184.6 billion shillings, equivalent to 93.8 of the planned target of 5,525.1 billion shillings. The impressive performance in this category was backed by the Governments' commitment in honouring statutory obligations in wages and salaries as well as debt service.

2.3.3 Wages and Salaries

During the first quarter, wages and salaries recorded an impressive execution amounting to 1,873.5 billion shillings, or 96.5 percent of the targeted spending of 1,940.6 billion shillings. The reasonable performance was manifested from the Government's

tendency to pay employees' salaries on time in order to ensure smooth implementation of Government operations.

2.3.4 Debt Service

The Government spending on debt service was consistent with the matured debt obligations during the first quarter, with total funds released amounted to 2,038.1 billion shillings, signifying the performance of 94.2 percent of the planned spending of 2,162.5 billion shillings. Out of the released amount, 1,375.0 billion shillings were directed to debt amortization and 663.1 billion shillings to interest payment.

2.3.5 Goods, Services and Transfers

The spending on Goods, Services and Transfers amounted to 1,273.0 billion shillings, out of the targeted spending of 1,422.0 billion shillings, equivalent 89.5 percent. The execution of budget in this category was below the target due to revenue shortfall from both domestic and external sources.

2.3.6 Development Expenditure

The execution of development budget during the quarter under review was marginally below the anticipated target mainly on account of lower than expected pace in implementation of development projects and revenue shortfall contributed by COVID-19 pandemic. The actual funds disbursement for development projects amounted to 1,176.6 billion shillings, which was 65.6 percent of the spending target of 1,794.8 billion shillings. The locally financed development projects continued to account for the largest share of the total development funds disbursement, amounting to 1,130.2 billion shillings. On the other hand, externally financed development projects registered the lower share, amounting to 46.4 billion shillings, equivalent to 16.3 of the target of 284.0 billion shillings. The expenditure performance of the major categories of recurrent and development and economic classification for the first quarter of 2020/21 is presented in **Chart 2.5** and **Chart 2.6**.

Chart 2.5: Expenditure Performance of Recurrent and Development Expenditure (July -September 2020)

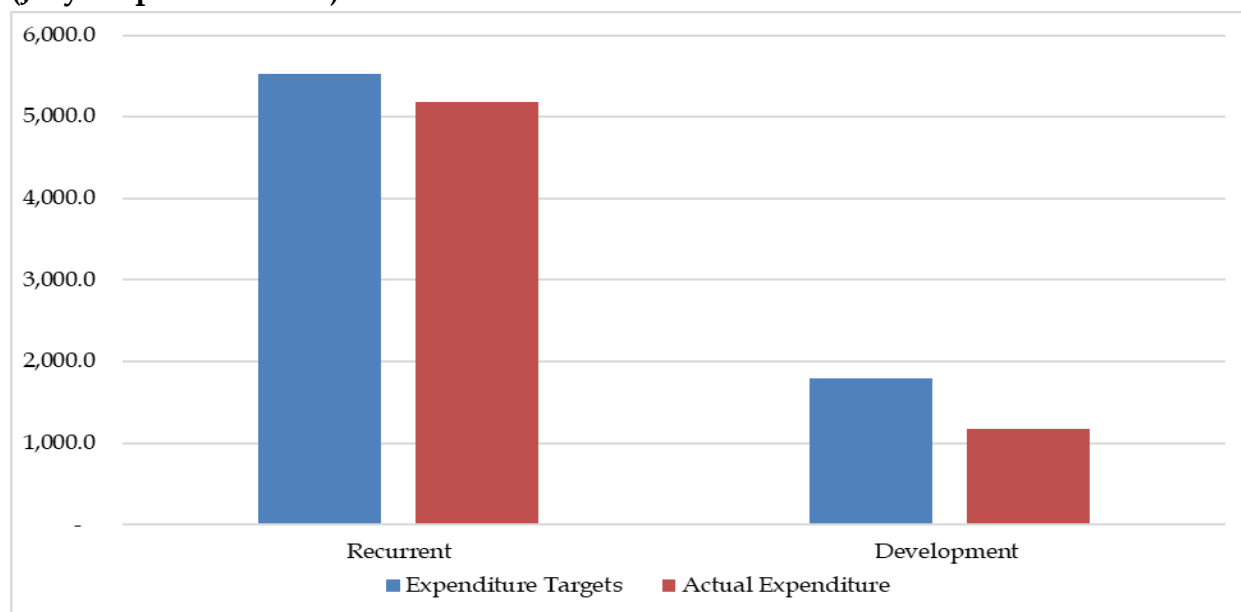
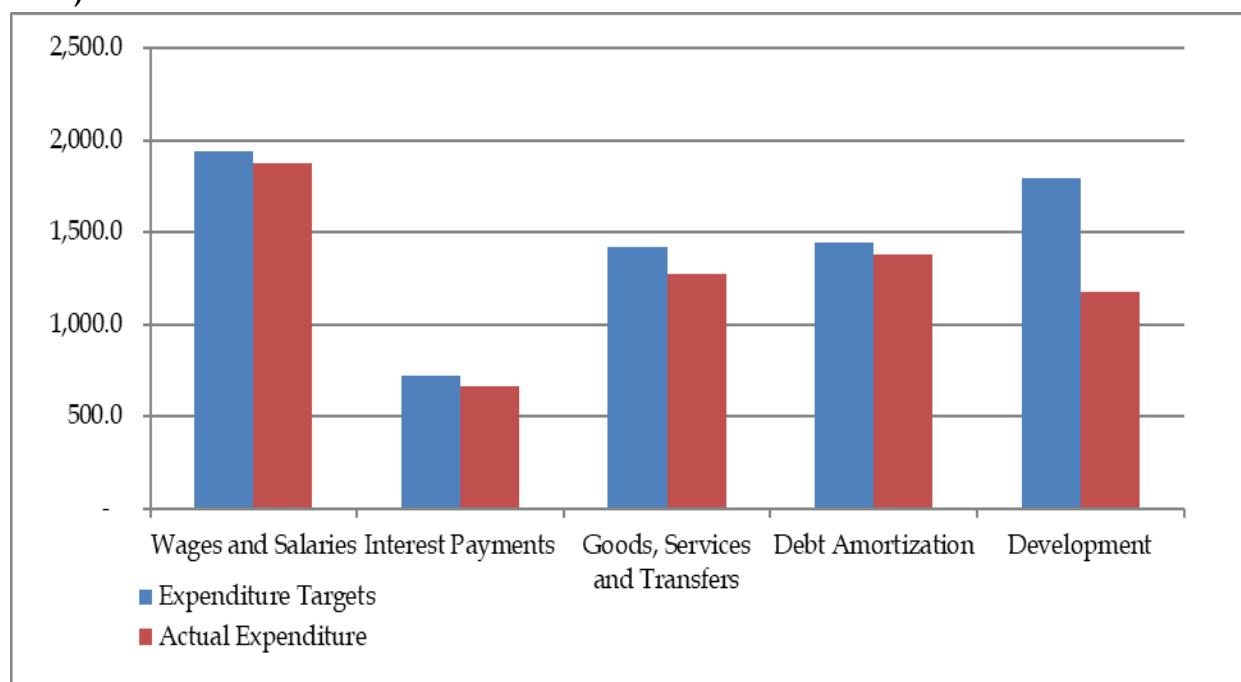


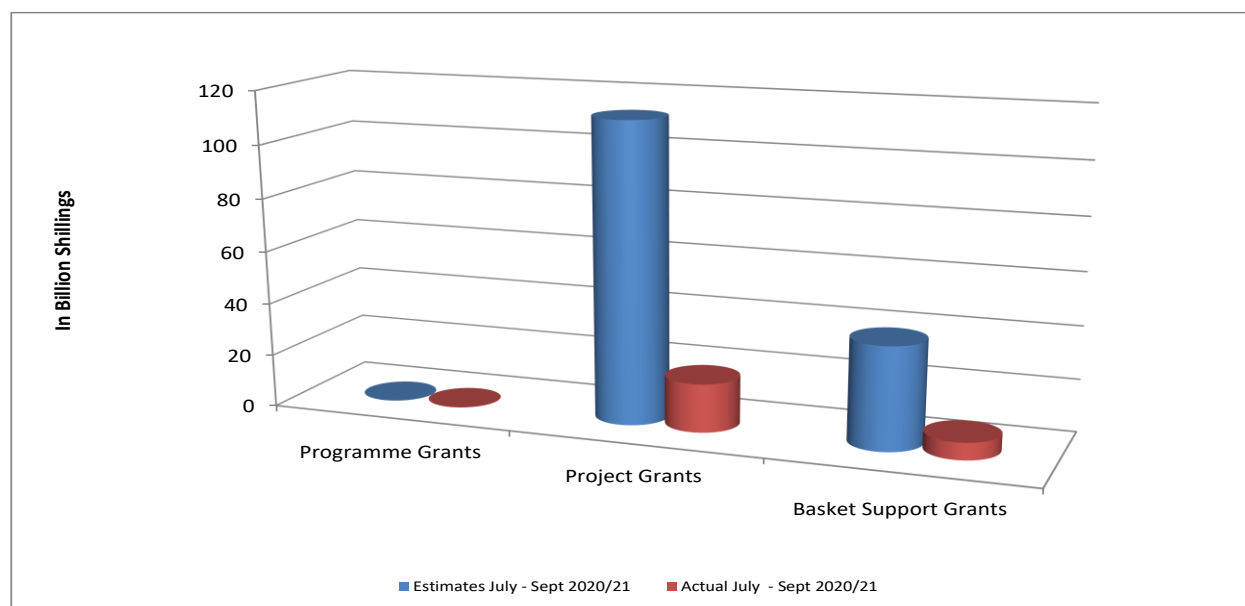
Chart 2.6: Expenditure Performance by Economic Classification (July - September 2020)



2.4 Grants

Grants received during the first quarter of 2020/21 were 24.9 billion shillings, equivalent to 16.4 percent of the estimated amount of 151.7 billion shillings. Out of the total grants, Project Grants were 18.4 billion shillings, equivalent to 16.3 percent of estimates and Basket Funds amounted to 6.5 billion shillings, or 16.7 percent of estimates. **Chart 2.7** shows the performance of foreign grants.

Chart 2.7: Performance of Foreign Grants (July - September 2020/21) Compared to Estimates



2.5 Financing

Total financing during the period under review was a buildup of 291.1 billion shillings against the target of borrowing 507.4 billion shillings. Total foreign net financing was a buildup of 149.3 billion shillings against the target of buildup of 126.5 billion shillings, which was 118 percent of the target. Total domestic net financing was a buildup of 141.8 billion shillings against the target of borrowing 633.8 billion shillings.

2.5.1 Domestic Financing

Domestic borrowing in the year 2020/21 is planned at 4,904.2 billion shillings, whereas 3,316.1 billion shillings are for financing rolling over of maturing Treasury Bills and Bonds and 1,588.2 billion shillings are new loans for financing development projects. During the first quarter, the Government managed to borrow 836.1 billion shillings for redemption (rollover) of maturing obligations against the target of 779.1 billion shillings. In addition, 141.8 billion shillings was a buildup of Government deposit against the target of borrowing 633.8 billion shillings.

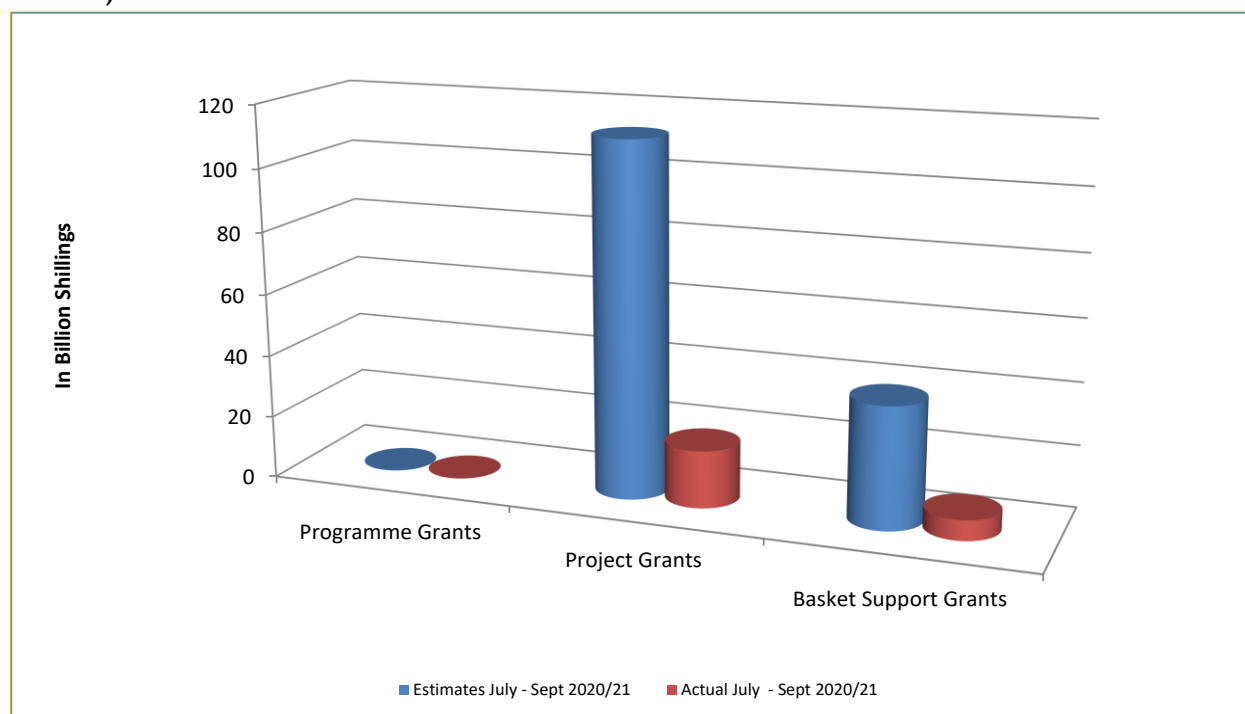
2.5.2 Foreign Financing

Net Foreign financing was a buildup of 149.3 billion shillings against the target of buildup of 126.5 billion shillings. During the quarter under review, disbursements of concessional loans were 270.1 billion shillings, which was 92.8 percent of the target. In addition, amortization of foreign loans was 419.4 billion shillings against the estimates of 417.5 billion shillings. The trend of grants and external concessional loans is shown in **Table 1** and the performance of foreign financing for the first quarter is presented in **Chart 2.9**.

Table 1: Trend of Grants and External Concessional Loans

Summary of Quarterly Disbursement (All figures in millions shillings)					
AID MODALITY	Type of assistance	Annual commitment as per budget	Quarterly Commitment (July - Sept 2020/21)	Quarterly Disbursement (July - Sept 2020/21)	% of Commitment
GBS	Grants	138,323	-	-	0%
GBS	Concessional Loan	-	-	-	0%
Sub Total		138,323	-	-	0%
Basket Funds	Grants	196,538	38,849	6,495	17%
Basket Funds	Concessional Loan	79,005	-	-	0%
Sub Total		275,543	38,849	6,495	17%
Development Projects	Grants	614,461	114,367	18,357	16%
Development Projects	Concessional Loan	1,846,045	291,003	270,091	93%
Sub Total		2,460,506	405,370	288,448	71%
Grand Total		2,874,372	444,219	294,943	66%

Chart 2.9: Performance of Foreign Financing July - September 2020 (Estimates Vs Actual)



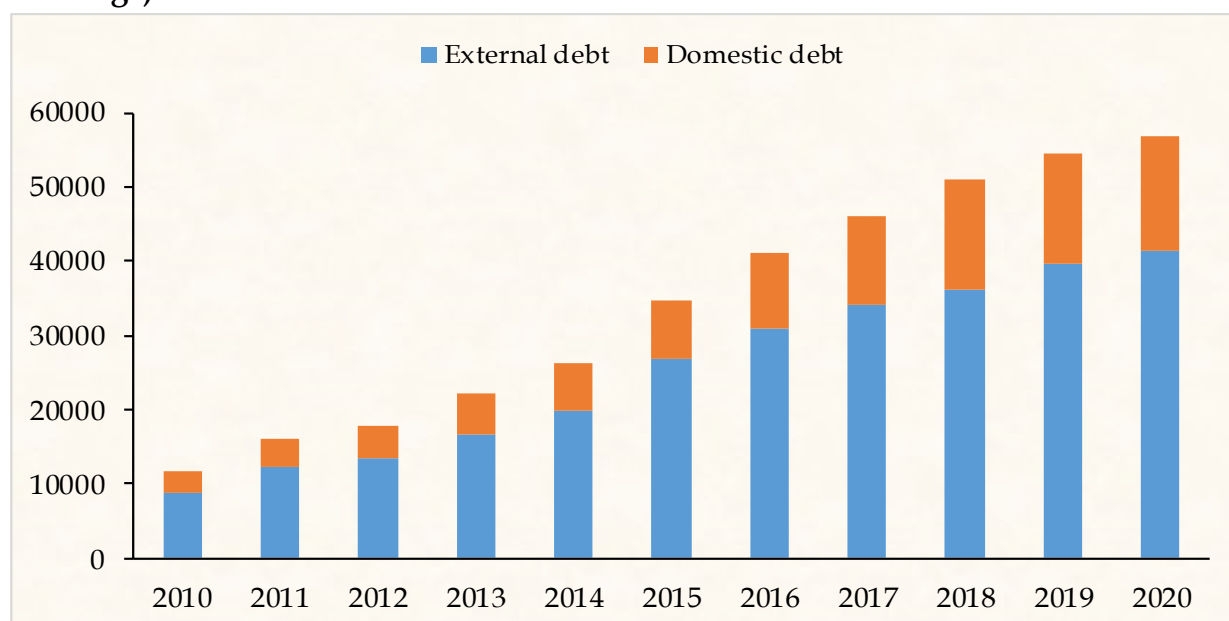
3.0 PUBLIC DEBT DEVELOPMENT

3.1 Central Government Debt Stock

As at end September 2020, debt stock stood at 56,760.16 billion shillings compared to 54,448.79 billion shillings registered in the corresponding period in 2019, reflecting an increase of 4 percent. Out of the amount, domestic debt stock was 15,315.80 billion

shillings and external debt stock was 41,444.86 billion shillings. On quarter-to-quarter basis, the debt stock increased by 1.9 percent compared to the amount recorded in the quarter ending June 2020. The increase was attributed to domestic borrowing and external disbursement for financing development projects. **Chart 3.1** below depicts the trend of debt stock development.

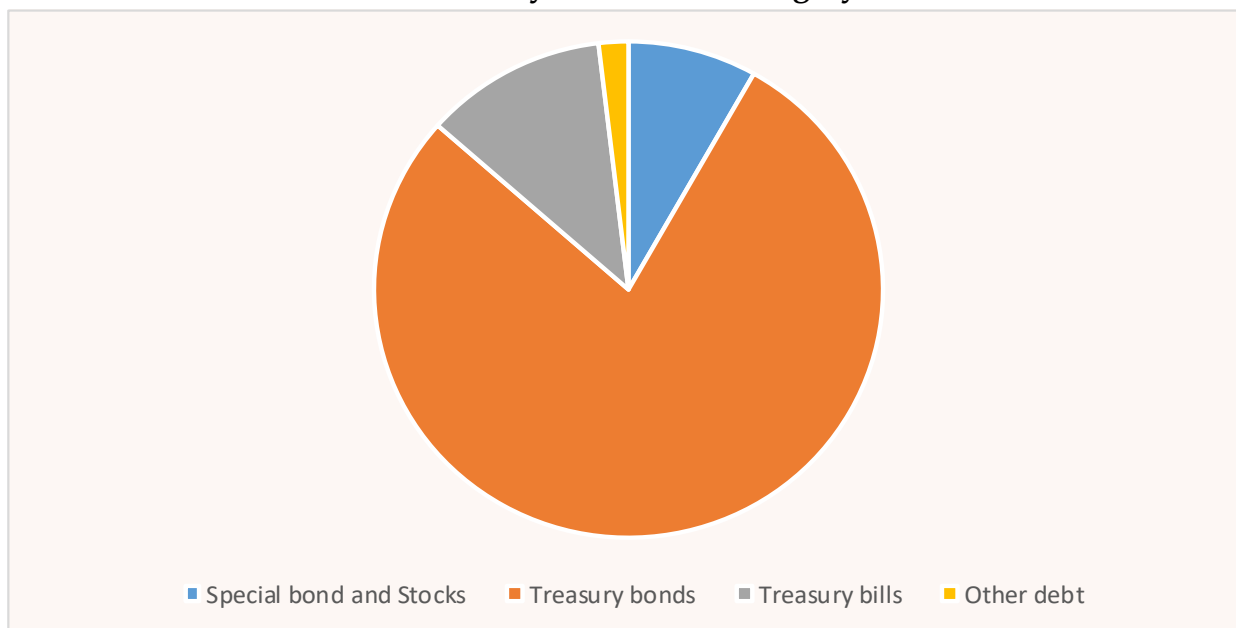
Chart 3.1: Trend of Central Government Debt Ending September 2020 (Billion Shillings)



3.2 Central Government Domestic Stock

The domestic debt stock stood at 15,315.8 billion shillings as at end September 2020 compared to 14,8730.7 billion shillings in September 2019, signifying an increase of 4 percent. Out of the amount, Government Treasury Bills amounted to 1,931.59 billion shillings, Bonds amounted to 12,085.38 billion shillings while other domestic liabilities accounted for 271.18 billion shillings. On quarter-to-quarter basis, domestic debt stock decreased by 1.3 percent compared to 15,515.7 billion shillings recorded at the end June 2020. The composition of domestic debt by instruments shows that, Treasury Bonds dominated the overall domestic debt stock. The composition of domestic debt by instrument category is depicted in **Chart 3.2**.

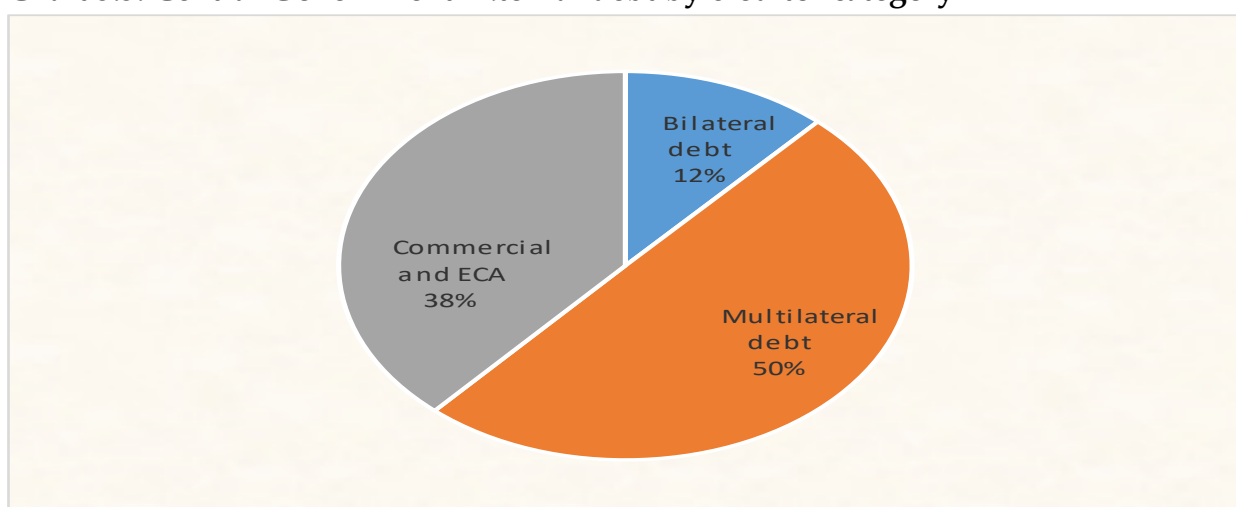
Chart 3.2: Share of Domestic Debt by Instrument Category



3.3 Central Government External Debt

As of end September 2020, the external debt stock stood at USD 18,038.1 million compared to USD 17,285.4 million recorded in September 2019, which was an increase of 4 percent. On quarter to quarter basis, external debt stock slightly increased by 1.7 percent compared to end June 2020. The increase was attributed to disbursements for financing development projects. External debt portfolio consisted of loans mainly contracted on concessional terms which accounted for 62 percent of the total external debt portfolio while the commercial terms accounted for 38 percent. The multilateral institutions remained dominant, accounting for more than half of the total external debt stock. The composition of External debt stock by creditor category is shown in **Chart 3.3**.

Chart 3.3: Central Government External debt by creditor category



4.0 BUDGET OUT TURN TO JUNE 2021

The budget performance in the first quarter of 2020/21 showed reasonable achievement in terms of execution of key priorities of the budget. The performance of tax and non-tax revenues were reasonably good, but the performance of external revenues especially the grants was far below expectations. In the subsequent quarters, the Government will continue to make more efforts in mobilization of both domestic and external resources in order to achieve the desired outputs.

ANNEX A

Revenue Performance July - September 2020						
						Billion Shillings
	Budget Estimates	July - September 2020			July-Sept 2019/20 Actual	Year on year % change
		Estimates	Actual	Percent of estimate		
Revenue (Including LGAs own sources)	24,065.5	5,693.2	4,959.0	87%	5,022.7	-1%
Revenue (Excluding LGAs own sources)	23,250.6	5,471.4	4,785.2	87%	4,852.6	-1%
Tax Revenue	20,136.0	4,835.1	4,286.3	89%	4,228.1	1%
Taxes on Imports	5,925.2	1,419.7	1,309.3	92%	1,288.5	2%
Import Duty	1,599.5	383.3	324.6	85%	341.7	-5%
Petroleum	1,227.0	294.0	321.9	110%	272.9	18%
Excise	1,227.0	294.0	321.9	110%	272.9	18%
Others	3,098.7	742.5	662.8	89%	674.0	-2%
Excise	223.4	53.5	52.2	98%	49.9	5%
VAT on Non-Petroleum imports	2,875.3	689.0	610.5	89%	624.1	-2%
Taxes on Domestic Sales	4,834.8	1,181.8	1,045.1	88%	993.6	5%
Excise	1,563.7	381.9	317.5	83%	333.8	-5%
Value Added Tax (VAT)	3,271.1	800.0	727.6	91%	659.8	10%
Income Tax	7,200.2	1,713.1	1,356.8	79%	1,444.4	-6%
PAYE	2,979.9	729.7	517.3	71%	616.2	-16%
Corporate and Parastatals	2,553.1	581.0	401.0	69%	497.6	-19%
Individuals	261.9	60.7	67.5	111%	51.8	30%
Withholding Taxes	1,098.2	269.8	297.7	110%	217.9	37%
Rental Tax	125.8	29.8	21.2	71%	24.7	-14%
Other Income	181.2	42.1	52.1	124%	36.2	44%
Other Taxes	2,583.5	617.3	575.1	93%	544.1	6%
Business Skill Development Levy	367.7	87.7	68.3	78%	76.6	-11%
Fuel Levy and transit fee	900.6	215.8	243.9	113%	195.4	25%
Stamp Duty	20.7	5.0	3.8	76%	6.7	-43%
Departure Service Charges	66.5	14.8	3.2	21%	17.9	-82%
Processing Fee-dry cargo-TRA	74.7	17.9	16.8	94%	17.4	-3%
Export Duty	202.7	48.6	1.4	3%	26.4	-95%
Railway Development Fund	289.0	69.2	60.7	88%	65.4	-7%
National Water Development Fund	171.0	41.0	46.4	113%	37.1	25%
Motor vehicle taxes	127.0	30.3	29.3	97%	29.5	-1%
Treasury Voucher Cheque	0.7	0.2	0.0	0%	2.6	-100%
Transfer to REA	362.8	86.9	101.3	117%	69.1	47%
Refunds	-407.7	-96.9	0.0	0%	-42.6	-100%
Refunds - VAT	-361.4	-85.7	0.0	0%	-32.3	-100%
Refunds - other	-46.3	-11.3	0.0	0%	-10.3	-100%
Non Tax Revenue	3,114.6	636.3	498.9	78%	624.6	-20%
Parastatal Dividends	931.1	122.6	51.2	42%	113.5	-55%
Ministries and Regions	1,993.7	473.3	408.6	86%	479.3	-15%
TRA Non Tax	145.6	35.3	29.7	84%	26.4	13%
Property tax	21.7	4.5	2.0	45%	3.2	-36%
Billboard Fee Collections	22.6	0.6	7.3	1146%	2.2	229%
LGAs own source	815.0	221.8	173.7	78%	170.1	2%

Source: Ministry of Finance and Planning