
<p><i>DAWLADA PUNTLAND EE SOOMAALIYA DOWLADA HOOS EE BOSAAASO</i></p>		<p><i>PUNTLAND OF SOMALIA GOVERNMENT BOSASO MUNICIPALITY</i></p>
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XAFIISKA DUQA MAGAALADA BOOSAASO

OFFICE THE MAYOR BOSASO

DISTRICT PARTICIPATORY PLANNING AND BUDGETING PROCESS

REVENUE FORECAST AND BUDGET ASSESSMENT

Bosaso DISTRICT

INTRODUCTION

Bosaso, the largest district in Bari region and the commercial capital City of Puntland, is one of largest districts in the country in area and population wise and located Gulf of Aden. It is also has the busiest port in Somalia and Puntland.

Initially Bosasso was a grade B district before it has become a grade A which is level or scale measured on the status of districts. In addition to Somali, Arabic is a common language while Islam is the religion everyone in the district adheres to as the rest of Somalia.

For administrative purposes, today Bosasso consists of 16 neighborhoods and 17 villages with a land area of 60km square and with an estimated population of 850 thousand to 1,000,000 including to people in the rural areas.

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To improve the development of Bosaso District, the Ministry of Interior with support from UN-JPLG developed guidelines for District Participatory Planning and Budgeting process. To implement this process, district resources forecast and budget assessments were carried out. The purpose is to get an overview of the actual funds available for development and service delivery in the district so as to ensure that the Work plan contains the top priority projects and interventions to be implemented.

In addition to that, resource forecasting and budget assessment is very important to obtain adequate information on all financial resources available for the district in the coming years, including government and external funding.

The resource forecasting and the budget evaluation of Bosaso district is a general prospect that demonstrates the actual budget that can be available for the development projects and the social services of Bosaso district as well as the work plan of the prioritized projects and their implementation.

It is also a document that carries the entire revenue details related to the received income from different revenue sources and the expenditure of the upcoming year.

And also summarizes the actual revenue gained to implement development projects and other social services. It was also designed to ensure that work plans are integrated with prioritized projects and their implementation.

The resource forecasting and budget evaluation also indicates the revenue, the allocated budget and the contingencies attached with detailed information on revenue collection and expenditure as illustrated in the diagram.

It is also intended for invested and funded projects that are to be included in the annual work plan.

This will facilitate for the district to identify the affordable projects in the upcoming years based on the revenue forecast.

Revenue sources are mainly from:

- local transfers such as livestock sales tax, business license, Telephone cables, market rents and live markets
- Property taxes such as building, land, property transfer
- Penalties such as fines
- Development tax such as building permits,
- Various taxes such as market tax, checkpoint taxes, shark fine taxes, frankincense taxes, fish tax, Qat taxes, gate port taxes, butchery taxes, sand and stone taxes
- Other tax revenues include slaughter house taxes, public transport taxes, population registration and birth certificates, electricity taxes, daily taxes for hawkers, seaport and airport taxes, and taxes for imported goods.

Expenditure mainly goes to:

- To the human resources, such as the salaries, temporary staff, staff allowances, councilors allowances
- Administration expenses such as stationary, uniforms, fuel and lubricants, medicine for staff, food for staff, fire fights, and insecticides to clean the town.
- Procurements such as office equipment, office equipment, and detergents, vehicles, generators, town sanitation equipment, daily garbage collection, and emergencies
- Maintenance such as buildings, roads/parks, houses, abattoir maintenance,
- Communications such as advertisements and notices, vehicle hire for announcements, , DSAs, airtimes, utility, sports and events, ceremonies and celebrations, meetings, bank commissions and budget preparations
- Implementation of projects and delegations
- Grants and social welfare, for poor people, mosques, orphans, CBOs, education support, health, service and benefits for district officials, and benefits for tax collectors, appointed accountant, district accountant and assistant accountant, assistant secretary, districts coordinator, there are also bonuses for the cashier and staff incentives

New projects:

- such projects contributions,
- sanitation, security
- road clearance
- tree plantation
- village development funds and bus stops

Debt payments

- Such as loan repayments

Revenue and expenditure forecast Bosaso revenue

Bosaso Revenue and Expenditure Forecast

Bosaso Revenue Forecast

Revenue Sources		Years				
Head	Revenue	2009 Actual	2010 Budgeted	2011 Forecast	2012 Forecast	2013 Forecast
Local transfer						
1.2.1	Livestock sales tax	3,290,843,000	2,977,105,000	3,450,000,000	3,800,000,000	4,350,000,000
1.2.2	Business Licenses	1,191,107,000	1,589,810,500	1,870,000,000	2,050,000,000	2,500,000,000
1.2.5	Telephone cables tax	3,600,000	80,000,000	120,000,000	150,000,000	1,950,000,000
1.2.6	Market rent	8,980,000	7,209,000	120,000,000	18,000,000	20,000,000
1.2.7	Livestock market	972,397,000	1,080,000,000	1,200,000,000	1,600,000,000	1,960,000,000
Subtotal		5,466,927,000	5,734,124,500	6,760,000,000	7,618,000,000	10,780,000,000
Property tax						
2.2.1	Buildings tax	37,873,000	306,000,000	550,000,000	730,000,000	1,230,000,000
2.2.2	Land	1,034,988,000	1,200,000,000	1,500,000,000	1,850,000,000	2,200,000,000
2.2.4	Property transfer	324,526,000	404,010,000	560,000,000	780,000,000	950,000,000
Subtotal		1,397,387,000	1,910,010,000	2,610,000,000	3,360,000,000	4,380,000,000
Penalties						
3.2.1	Fines	68,456,000	105,744,000	150,000,000	180,000,000	230,000,000
Subtotal		68,456,000	105,744,000	150,000,000	180,000,000	230,000,000
Development tax						
4.2.1	Building Permits	500,800,000	550,454,000	670,000,000	950,000,000	1,200,000,000
4.2.3	Water tax	0	120,000,000	150,000,000	1,800,000,000	2,160,000,000
Subtotal		500,800,000	670,454,000	820,000,000	2,750,000,000	3,360,000,000
Various tax						

Rate of Incremental			
2010	2011	2012	2013
-10%	16%	10%	14%
33%	18%	10%	22%
2122%	50%	25%	1200%
-20%	1565%	-85%	11%
11%	11%	33%	23%
5%	18%	13%	42%
708%	80%	33%	68%
16%	25%	23%	19%
24%	39%	39%	22%
37%	37%	29%	30%
54%	42%	20%	28%
54%	42%	20%	28%
10%	22%	42%	26%
0.00%	25%	1100%	20%
34%	22%	235%	22%

5.2.1	Market tax	997,336,000	1,080,000,000	1,300,000,000	1,500,000,000	1,850,000,000	8%	20%	15%	23%
5.2.2	Checkpoint tax	9,526,030,000	8,868,996,000	10,230,000,000	12,300,000,000	15,500,000,000	-7%	15%	20%	26%
5.2.3	Shark fine tax	7,000,000	80,000,000	120,000,000	180,000,000	210,000,000	1043%	50%	50%	17%
5.2.4	Frankincense	318,212,000	373,132,500	550,000,000	750,000,000	930,000,000	17%	47%	36%	24%
5.2.5	Fish tax	57,929,000	108,000,000	150,000,000	180,000,000	210,000,000	86%	39%	20%	17%
5.2.6	Qat tax	414,336,000	1,008,000,000				143%	-100%	0.00%	0.00%
5.2.7	Gate Port tax	145,873,000	133,153,500	170,000,000	210,500,000	230,500,000	-9%	28%	24%	10%
5.2.8	Boucher tax	158,644,000	108,000,000	170,000,000	200,000,000	250,000,000	-32%	57%	18%	0.00%
5.2.9	Stone and Sand tax	163,337,000	180,000,000	200,000,000	250,000,000	310,000,000	10%	11%	25%	24%
Subtotal		11,788,697,000	11,939,282,000	12,890,000,000	15,570,500,000	19,240,500,000	1%	8%	21%	24%
Others										
6.2.1	Slaughter house tax	48,240,000	72,000,000	120,000,000	160,000,000	210,000,000	49%	67%	33%	31%
6.2.2	Public transport BL	33,115,000	36,400,000	50,000,000	75,000,000	120,000,000	10%	37%	50%	60%
6.2.3	Population Registration	17,960,000	36,000,000	60,000,000	75,000,000	100,000,000	100%	67%	25%	33%
6.2.4	Electricity tax	0	44,000,000	70,000,000	110,000,000	150,000,000	0.00%	59%	57%	36%
6.2.5	Bolo tax	261,689,000	384,000,000	400,000,000	450,000,000	650,000,000	47%	4%	13%	44%
6.2.6	Port and Airport	478,288,985	6,602,659,000	9,500,000,000	12,050,000,000	15,050,000,000	1280%	44%	27%	25%
6.2.7	Import tax	0	1,000,000,000	200,000,000	250,000,000	320,000,000	0.00%	-80%	25%	28%
6.2.8	Donations	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
Subtotal		839,292,985	8,175,059,000	10,400,000,000	13,170,000,000	16,600,000,000	874%	27%	27%	26%
Grand Total		20,061,559,985	28,534,673,500	33,630,000,000	42,648,500,000	54,590,500,000	42%	18%	27%	28%

Bosaso Expenditure Forecast

Expenditure		Years				
Head	Description	2009 Actual	2010 Budgeted	2011 Forecast	2012 Forecast	2013 Forecast
Man power cost						
1.1.1	Salaries	3,981,449,000	5,053,200,000	5,530,000,000	5,850,000,000	6,150,000,000
1.1.2	Staff bonus	1,304,717,000	2,259,000,000			
1.1.3	Temp staff	75,580,000	201,600,000	520,000,000	550,000,000	590,000,000
1.1.4	Sick staff	0	0			
1.1.5	Religious propagators	65,200,000	201,600,000	220,400,000	240,000,000	250,000,000
1.1.6	Teachers salaries	0	0			
Sub total		5,426,946,000	7,715,400,000	6,270,400,000	6,640,000,000	6,990,000,000
Bonuses						
1.1.7	Councilors bonus	807,014,000	810,000,000	810,000,000	810,000,000	810,000,000
1.1.8	Permanent Councilors bonus	206,500,000	216,000,000	216,000,000	216,000,000	216,000,000
1.1.9	Discipline committee bonus	16,500,000	18,000,000	18,000,000	18,000,000	18,000,000
1.1.10	Bonus of executive secretary	14,000,000	24,000,000	24,000,000	24,000,000	24,000,000
1.1.11	Meeting bonus	195,580,000	240,000,000	240,000,000	240,000,000	240,000,000
1.1.12	Expenditures of meeting	14,950,000	72,000,000	72,000,000	72,000,000	72,000,000
1.1.13	Printing	28,875,000	48,000,000	48,000,000	48,000,000	48,000,000
1.1.14	Travel allowances	145,990,000	150,000,000	150,000,000	150,000,000	150,000,000
Sub total		1,429,409,000	1,578,000,000	1,578,000,000	1,578,000,000	1,578,000,000
Admin Expenses						
1.2.1.B	stationary	217,323,000	335,000,000	720,000,000	850,000,000	920,000,000
1.2.1.T	Uniforms	84,000,000	120,000,000	200,500,000	230,000,000	250,300,000

Rate of Incremental			
2010	2011	2012	2013
27%	9%	6%	5%
73%	-100	0.00%	0.00%
167%	158%	6%	7%
0.00%	0.00%	0.00%	0.00%
209%	9%	9%	4%
0.00%	0.00%	0.00%	0.00%
42%	-19%	6%	5%
0.00%	0.00%	0.00%	0.00%
5%	0.00%	0.00%	0.00%
9%	0.00%	0.00%	0.00%
71%	0.00%	0.00%	0.00%
23%	0.00%	0.00%	0.00%
382%	0.00%	0.00%	0.00%
66%	0.00%	0.00%	0.00%
3%	0.00%	0.00%	0.00%
10%	0.00%	0.00%	0.00%
54%	115%	18%	8%
43%	67%	15%	9%

1.2.1.J	Fuel/lubricants	802,707,000	1,080,000,000	1,200,000,000	1,550,000,000	1,800,000,000	35%	11%	29%	16%
1.2.1. X	Medicine for staff	246,129,000	240,000,000	320,000,000	455,000,000	650,000,000	-2%	33%	42%	43%
1.2.1.KH	Petty cash	418,822,000	420,000,000	540,000,000	650,000,000	830,000,000	0%	29%	20%	28%
1.2.1.D	Stationary	177,090,000	200,000,000	230,000,000	245,000,000	280,000,000	13%	15%	7%	14%
1.2.1.R	Pesticides	16,748,000	42,000,000	60,000,000	75,000,000	95,000,000	151%	43%	25%	27%
1.2.1.S	Milk for staff	46,900,000	82,800,000	120,000,000	150,000,000	185,000,000	77%	45%	25%	23%
1.2.1.Sh	Meeting expenditure	73,770,000	120,000,000	150,000,000	175,000,000	190,000,000	63%	25%	17%	9%
1.2.1.Dh	Fire fighting	377,550,000	360,000,000	420,000,000	510,000,000	550,000,000	-5%	17%	21%	8%
Sub total		2,461,039,000	2,999,800,000	3,960,500,000	4,890,000,000	5,750,300,000	22%	32%	23%	18%
Procurement										
1.2.2.B	Office equipment	69,167,000	240,000,000	3,305,000,000	450,350,000	620,000,000	247%	1277%	-86%	38%
1.2.2.T	Office Cleaning	66,089,000	72,000,000	90,000,000	120,000,000	150,000,000	9%	25%	33%	25%
1.2.2.J	Vehicles	149,000,000	800,000,000	1,200,000,000	1,550,000,000	1,850,000,000	437%	50%	29%	19%
1.2.2.X	Generators	70,945,000	120,000,000	150,000,000	255,000,000	280,000,000	69%	25%	70%	10%
1.2.2.KH	Sanitation equipment	13,328,000	40,000,000	65,000,000	80,000,000	95,000,000	200%	63%	23%	19%
1.2.2.R	Permanent sanitations	337,666,000	520,000,000	650,000,000	730,000,000	850,000,000	54%	25%	12%	16%
1.2.2.S	Emergences	0	528,000,000	60,000,000	630,000,000	800,000,000	0.00%	-89%	950%	27%
Sub total		706,195,000	2,320,000,000	5,520,000,000	3,815,350,000	4,645,000,000	229%	138%	-31%	22%
Maintenance										
1.2.3.B	Building	332,141,000	600,000,000	650,000,000	730,000,000	850,000,000	81%	8%	12%	16%
1.2.3.T	Road/ Parks	141,895,000	250,000,000	360,000,000	420,000,000	500,000,000	76%	44%	17%	19%
1.2.3.X	House/abattoir	262,224,000	176,200,000	350,000,000	430,000,000	480,000,000	-33%	99%	23%	12%
1.2.3.KH	Boreholes/Generators	0	0				0.00%	0.00%	0.00%	0.00%
1.2.3.D	Office Equipment	0	0				0.00%	0.00%	0.00%	0.00%
1.2.3.R	Electrical	0	0				0.00%	0.00%	0.00%	0.00%
Sub total		736,260,000	1,026,200,000	1,360,000,000	1,580,000,000	1,830,000,000	39%	33%	16%	16%
Communications										

1.2.4.B	Advert/notices	58,640,000	120,000,000	150,000,000	180,000,000	200,000,000	105%	25%	20%	11%
1.2.4.T	official communications	6,000,000	12,000,000	25,000,000	35,000,000	40,000,000	100%	108%	40%	14%
Sub total		64,640,000	132,000,000	175,000,000	215,000,000	240,000,000	104%	33%	23%	12%
1.2.5.B	Vehicles hire	549,634,000	544,000,000	620,000,000	650,000,000	710,000,000	-1%	14%	5%	9%
1.2.5.T	Rentals	121,640,000	189,000,000	230,000,000	255,000,000	300,000,000	55%	22%	11%	18%
Sub total		671,274,000	733,000,000	850,000,000	905,000,000	1,010,000,000	9%	16%	6%	12%
1.2.6.B	DSA internal	185,320,000	192,000,000	420,000,000	450,000,000	485,000,000	4%	119%	7%	8%
1.2.6.T	DSA external	60,000,000	120,000,000	180,000,000	240,000,000	260,000,000	100%	50%	33%	8%
1.2.6.J	indirect tax	210,350,000	0	210,450,000	210,480,000	210,520,000	-100%	0.00%	0.00%	0.00%
Sub total		455,670,000	312,000,000	810,450,000	900,480,000	955,520,000	-32%	160%	11%	6%
1.2.7.B	Telephones	91,570,000	100,000,000	130,000,000	150,000,000	180,000,000	9%	30%	15%	20%
1.2.7.T	Utilities	97,424,000	100,000,000	130,000,000	165,000,000	190,000,000	3%	30%	27%	15%
Sub total		188,994,000	200,000,000	260,000,000	315,000,000	370,000,000	6%	30%	21%	17%
Others										
1.2.8.B	Invitation	457,900,000	480,000,000	510,000,000	530,000,000	550,000,000	5%	6%	4%	4%
1.2.8.T	Celebrations	107,742,000	180,000,000	200,000,000	220,000,000	250,000,000	67%	11%	10%	14%
1.2.8.X	Sports	47,350,000	60,000,000	80,000,000	90,000,000	100,000,000	27%	33%	13%	11%
1.2.8.KH	Incentives for fining	7,400,000	60,000,000	65,000,000	70,000,000	75,000,000	711%	8%	8%	7%
1.2.8.D	Bank commissions	302,330,539	480,000,000	530,000,000	560,000,000	600,000,000	59%	10%	6%	7%
1.2.8.R	Budget preparation	34,000,000	48,000,000	50,000,000	65,000,000	70,000,000	41%	4%	30%	8%
1.2.8.Sh	Bolo	248,213,000	408,000,000	410,000,000	420,000,000	440,000,000	64%	0%	2%	5%
Sub total		1,204,935,539	1,716,000,000	1,845,000,000	1,955,000,000	2,085,000,000	42%	8%	6%	7%
Implementation										
1.2.9.T	Implementations	700,275,000	960,000,000	1,000,000,000	1,200,000,000	1,250,000,000	37%	4%	20%	4%
1.2.9.J	accommodation of delegations	111,000,000	150,000,000	160,000,000	175,000,000	185,000,000	35%	7%	9%	6%
Sub total		811,275,000	1,110,000,000	1,160,000,000	1,375,000,000	1,435,000,000	37%	5%	19%	4%

Grants						
1.4.1.B	Poor	149,136,000	180,000,000	200,000,000	250,000,000	300,000,000
1.4.1.T	Mosques	45,950,000	60,000,000	75,000,000	80,000,000	85,000,000
1.4.1.J	Region	0	0			
1.4.1.X	Orphans	89,990,000	474,000,000	500,000,000	530,000,000	550,000,000
1.4.1.KH	CBOs	58,680,000	90,000,000	100,000,000	115,000,000	135,000,000
1.4.1.D	Education	44,040,000	90,000,000	110,000,000	130,000,000	140,000,000
1.4.1.R	Health	0	116,400,000	150,000,000	160,000,000	180,000,000
Sub total		387,796,000	1,010,400,000	1,135,000,000	1,265,000,000	1,390,000,000
District officials						
1.4.2.B	Services for Mayor	203,500,000	240,000,000	240,000,000	240,000,000	240,000,000
1.4.2.T	Services for Vice Mayor	98,000,000	120,000,000	120,000,000	120,000,000	120,000,000
1.4.2.J	Services for E.O	84,000,000	108,000,000	120,000,000	120,000,000	120,000,000
1.4.21.X	Services for directors	172,300,000	0	216,000,000	216,000,000	216,000,000
1.4.2.KH	benefits for tax collectors	3,000,000	36,000,000	36,000,000	36,000,000	36,000,000
1.4.2.D	Appointed accountant	50,000,000	60,000,000	60,000,000	60,000,000	60,000,000
1.4.2.R	District Accountant	18,000,000	0	18,000,000	18,000,000	18,000,000
1.4.2.S	District coordinator	65,000,000	84,000,000	84,000,000	84,000,000	84,000,000
1.4.2.SH	Assistant secretary	12,500,000	42,000,000	42,000,000	42,000,000	42,000,000
1.4.2.C	Staff incentives	110,670,000	120,000,000	125,000,000	130,000,000	150,000,000
1.4.2.G	cashier bonus	0	24,000,000	24,000,000	24,000,000	24,000,000
1.4.2.Q	District assistant accountant	0	12,000,000	12,000,000	12,000,000	12,000,000
Sub total		816,970,000	846,000,000	1,097,000,000	1,102,000,000	1,122,000,000
New projects						
2.2.1.B	Sanitations	1,197,059,000	1,500,000,000	1,650,000,000	1,730,000,000	1,800,000,000

21%	11%	25%	20%
31%	25%	7%	6%
0.00%	0.00%	0.00%	0.00%
427%	5%	6%	4%
53%	11%	15%	17%
104%	22%	18%	8%
0.00%	29%	7%	13%
161%	12%	11%	10%
18%	0.00%	0.00%	0.00%
22%	0.00%	0.00%	0.00%
29%	11%	0.00%	0.00%
-100	0.00%	0.00%	0.00%
1100%	0.00%	0.00%	0.00%
20%	0.00%	0.00%	0.00%
-100%	0.00%	0.00%	0.00%
29%	0.00%	0.00%	0.00%
236%	0.00%	0.00%	0.00%
8%	4%	4%	15%
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%
4%	30%	0.00%	2%
25%	10%	5%	4%

2.2.1.J	Bonus of checkpoints	148,200,000	169,200,000	190,000,000	230,000,000	245,000,000	14%	12%	21%	7%
2.2.1.X	District bonus	268,710,000	332,000,000	396,720,000	400,000,000	425,600,000	24%	19%	1%	6%
Sub total		1,613,969,000	2,001,200,000	2,236,720,000	2,360,000,000	2,470,600,000	24%	12%	6%	5%
Implementation of Projects										
2.2.1.KH	General sanitation	1,033,789,000	1,260,000,000	1,440,000,000	1,680,300,000	1,708,400,000	22%	14%	0.00%	0.00%
2.2.1.D	Implementations	310,788,000	442,460,000	574,640,000	706,800,000	838,900,000	42%	30%	23%	19%
2.2.1.R	Road clearance	638,948,000	1,099,830,000	1,560,840,000	2,21,900,000	2,30,500,000	72%	42%	0.00%	0.00%
2.2.1.S	City plantation	10,140,000	102,000,000	193,860,000	193,990,000	200,000,000	906%	90%	0.00%	3%
2.2.1.Q	Village Development		1,000,000,000	1,500,000,000	2,000,000,000	2,400,000,000	0.00%	50%	33%	20%
2.2.3.T	Tarmac road maintenance	0	314,000,000	374,000,000	414,000,000	488,200,000	0.00%	19%	11%	18%
2.2.3.J	bas station	0	80,000,000	150,000,000	210,000,000	220,300,000	0.00%	88%	40%	5%
2.2.1.T	District Sanitation donations	292,354,000		230,000,000	440,000,000	450,000,000	-100%	0.00%	91%	2%
Sub total		2,286,019,000	4,298,290,000	6,023,340,000	3,964,790,000	4,597,400,000	88%	40%	-34%	16%
Credits										
2.2.3 B	Loans repayments	522,655,000	535,783,000	548,911,000	562,843,000	580,420,000	3%	2%	3%	3%
Sub total		522,655,000	535,783,000	548,911,000	562,843,000	580,420,000	3%	2%	3%	3%
Grand total		19,784,046,539	28,534,073,000	32,004,871,000	30,072,983,000	33,308,720,000	44%	12%	-6%	11%

ASSUMPTIONS AND RISKS:

Assumptions

- There will be a 10% decrease in livestock sales tax for the year 2010 due to expected decline in livestock export as the livestock tax was increased the number of livestock exported have increased, but it is also expected to increase in the coming years due to the expectation of decrease in tax more lifting of the ban of livestock export.
- Market rent is also expected to decline by 20%
- Other local transfers are expected to increase in the year 2010
- A dramatic increase of the property tax is expected for this year due to the expectation of more buildings.
- Balance from previous years and there is a potential to increase.
- Taxes from new building are also predicted to increase.
- Big increase of revenues from sharkfines and Qat are also expected
- There are going to be promotions and recruitment of new staff, thus the salary expense will increase.
- The expenses and budgets of local governments are usual equal and the increments in the budget are re-allocated to

RISKS

- Fear of livestock ban re-introduced and/or restrictions on livestock export
- Severe prolonged drought and livestock disease
- Delay of fiscal transfer
- Under paid municipal staff
- Limited skills of municipality staff
- Widespread corruption

- Poor transparency and accountability
- District boundaries conflict among old districts and newly appointed districts – there is no district demarcation.
- Conflict due to expansion of revenue sources.
- Inadequate law re-enforcement.