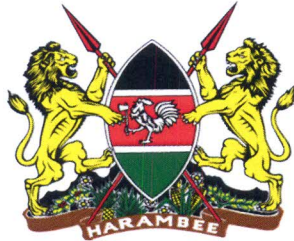


REPUBLIC OF KENYA



MURANG'A COUNTY ASSEMBLY
THE FIRST ASSEMBLY
(Third Session, 2015)

*Ferdinand
Att. Hon. Speaker
18/2/15*

February, 2015

The Hon. Speaker

Thro'

The Clerk
Murang'a County Assembly
P.O.Box 731
Murang'a

• **Paper Laid:**

Mr. Speaker Sir, I beg to lay the following paper on the table of the Assembly today Tuesday, February 10, 2015.

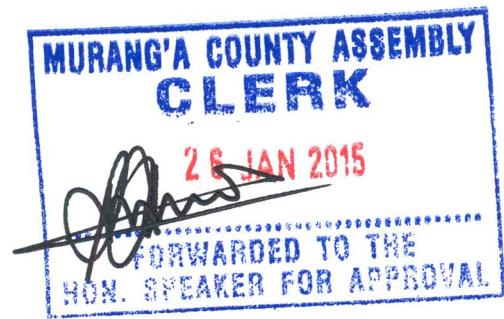
The Finance & Economic Planning Committee Report On Benchmarking Tour To The Republic Of Rwanda On Revenue Enhancement & Collection Methods.

Hon. Joseph Kimani Gitau, MCA

(Chairperson Finance & Economic Planning Committee)

Signed: *Joseph Kimani Gitau*

Date: *18/2/2015*



MURANG'A COUNTY ASSEMBLY

FIRST ASSEMBLY

**THE FINANCE & ECONOMIC PLANNING COMMITTEE REPORT ON BENCHMARKING TOUR
TO THE REPUBLIC OF RWANDA ON REVENUE ENHANCEMENT & COLLECTION METHODS**

Clerk's Chambers,
Murang'a County Assembly Buildings,
MURANG'A.

February 2015

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1.0 BACKGROUND

The Finance and Economic Planning Committee is established under Standing Order No.195 (5) and is tasked among others to perform the following functions:

- a) To investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned ministries and departments;
- b) To study the program and policy objectives of ministries and departments and the effectiveness of their implementation;
- c) To study and review all the legislation referred to it;
- d) To study, assess and analyze the relative success of the Ministries and departments measured by the results obtained as compared with their stated objectives.
- e) To make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.
- f) Investigate and inquire into all matters relating to the assigned department as they may deem necessary, and as may be referred to them by the Assembly;
- g) To vet and report on all appointments where the Constitution or any law requires the Assembly to approve except under standing Order 189 (Committee on Appointments)

The Finance and Economic Planning Committee as currently constituted comprises of the following Members:-

1. Hon. Joseph Kimani Gitau - **Chairperson**
2. Hon. Samuel Dishon Wandia - **Vice Chairperson**
3. Hon. Peter Irungu Kihungi, MCA
4. Hon. Duncan Mwangi Njuguna, MCA
5. Hon. Jane Wanjiku Ndegwa, MCA
6. Hon. Beth Wanjiku Ngugi, MCA
7. Hon. Rosemary Wakuthii Njine, MCA
8. Hon. Charles Mwangi Kirigwi, MCA
9. Hon. John Njoroge Gitau, MCA

Following the approval of the FY 2014/2015 Budget Estimates, the Finance and Planning committee was concerned about the over-ambitious revenue estimates as anticipated by Murang'a County Government. However, it would be an uphill task to collect revenue to the tune of Kshs. 0.8 billion notwithstanding a forest of challenges that revenue collection is facing. Not needful to mention, in the FY 2013/2014, revenue that was collected amounted to Ksh. 430 million that was far below the budgeted revenue. In light of the foregoing, the Finance and Planning committee in its quest to ensure the budgeted revenue is realized embarked on fact finding mission to all sub-counties. The visits were aimed at unearthing the various challenges that revenue collection officers are encountering. These took place from July 30, 2014 to August 27, 2014. The report on the above was adopted by this House, where one of the recommendations required the committee to pinpoint one of the countries with the best practices in revenue collection and embark on a benchmarking tour. The Republic of Rwanda was selected by the virtue of it being the fastest growing economy in Africa.

On Monday, November 17, 2014, the committees sent a delegation of seven members and staff to Rwanda to benchmark and submit a report to the committee.

The delegation visited the following areas:

- Rwanda revenue authority
- The Gasabo District in Kigali City
- Coffee & Tea Divisions
- Rwanda genocide memorial
- Mulindi Tea Factory

The delegation also held talks with the Director for Fiscal Decentralization in the Ministry of Finance and Economic Planning.

1.1 Economic history of the Republic of Rwanda

Societies have turned around and succeeded after passing through a period of vicious conflict and ruthless violence. Rwanda is an example. Since the brutal genocide of 1994, when about 20 percent of the population was killed, the political and social situation has stabilized, making

possible, together with free-market reforms, a sustained economic expansion in a relatively peaceful environment.

Rwanda is a small landlocked country located in east-central Africa with a population of about 11 million inhabitants. Its two major ethnic groups—the minority Tutsi and the majority Hutu—had been clashing with each other since before the Belgians took control of the country after World War I. (The country became independent from Belgium in 1962.) The constant social and ethnic tensions ended in a genocide that took the lives of some 800,000 people—mainly Tutsi.

In consequence, the economy sharply contracted—by about 50 percent—that year, but the recovery was quite fast and solid, with **GDP growing at 35 percent in 1995**. It has managed to sustain high growth rates ever since, not even losing steam in the last decade. The economy grew an average 6.6 percent per year from 1994 to 2010, substantially higher than the sub-Saharan African average. In 2001 Rwandan inhabitants lived on an average of 50 cents a day; today this figure has risen to \$1.50 a day. Recent poverty and welfare indicators—taken from the Third Household Living Conditions Survey—are also encouraging. For the last five years poverty has been drastically reduced, from almost 57 percent to 45 percent of the population. In contrast the drop was only 2 percentage points in the previous five years. What's more, extreme poverty has registered an unprecedented fall, from 37 percent to 24 percent. Improvements have also taken place beyond the poverty figures, including maternal and infant mortality.

According to British development economist Paul Collier, the results of the survey were “deeply impressive.” Collier also acknowledged that Rwanda had been able to achieve three key goals: rapid growth, sharp poverty reduction, and reduced inequality.

Fortunately, Rwanda is not an exception in Africa. The International Monetary Fund estimates that sub-Saharan African GDP will expand by 5.4 percent and 5.3 percent in 2012 and 2013, respectively. In contrast, advanced economies are unlikely to grow at rates higher than 2 percent in the next couple of years.

Furthermore, poverty on the continent as a whole is diminishing more quickly than is commonly believed, as economists Maxim Pinkovskiy and Xavier Sala i Martín concluded in a 2010 paper, “African Poverty Is Falling . . . Much Faster than You Think.” The last update of the World Bank's poverty estimations indicated that between 2005 and 2008 the absolute number of poor sub-Saharan African people had fallen for the first time in recent history, despite the region's remarkably high population growth.

The economic growth in Rwanda has been primarily driven by liberalization in the agricultural sector—mainly coffee and tea, the country's main exports. These reforms allowed producers to greatly benefit from an export boom, increasing incomes and boosting productivity through capital investments. Dynamic tourism and industrial sectors—mining and construction—have also contributed to the recent economic success.

However, the country's economy is still vulnerable and unstable. To progress faster Rwanda would need to move toward production of high-value added products, since the potential increases in productivity and exports in the traditional sectors are limited.

Entrepreneurship, usually the main driver of economic growth, and innovation should lead this transition. In the Rwandan case there has been noteworthy dynamism in household enterprises, which are dedicated to nonagricultural activities and usually located in rural areas. Even though they only employ 10 percent of the labor force, more than 30 percent of families relied on these enterprises for income in 2006.

Despite being low-productivity activities (such as styling hair or manufacturing simple products), these enterprises play an important social role given the country's high levels of illiteracy and poverty. Moreover, wages in these household enterprises are higher than those offered in agriculture, which explains why they are attracting workers out of the primary sector. In this regard, the development of the financial market and banking system is important since these initiatives need access to loans.



Figure: 1 A Rwandan woman walking along an avenue in Kigali City

On the other hand, regional trade integration has facilitated a shift in imports from Europe to neighboring countries, which benefit from lower prices and increased exports. Yet landlocked Rwanda's poor roads and nonexistent railway system mean transport costs are too high. This is improving: While in 2006, 11 percent of the roads were considered to be in good condition, this figure rose to 52 percent in 2009.

The country's relative business dynamism would not have been possible without an improvement in the regulatory and institutional framework. In the latest *Doing Business* report (2012), Rwanda ranked 45th in business regulation; only four years ago it was 148th. The country also ranks third among African nations in the Heritage Foundation/*Wall Street Journal* Index of Economic Freedom. While its overall score was less than 40 in 1997, this year it is 64.9, with notable improvements in business and trade freedom. (The closer to 100, the more economic freedom.) No wonder Rwanda is considered the country with the most-improved economic environment. The reason is widespread liberalization, with the most significant areas of change being the registry of property, protection of investors, trade openness among African countries, and access to credit.

The Rwandan government recently launched an initiative called Rwanda Vision 2020. It focuses on long-term development goals, such as the transformation of the current agricultural and subsistence economy into a more solid and diversified economy, less dependent on foreign aid. The government appears to understand that the solution to poverty must come through free markets, not government activism.

Thus, as explained in the outline of Rwanda Vision 2020, the government will not get involved in providing goods and services that can be offered more efficiently and competitively by the private sector. Assets will be privatized to help reduce the prices of goods and services, widen supply for consumers, and attract foreign investors. In addition, the free movement of people and goods will be promoted.

Despite Rwanda's difficulties, pro-market economic policies are already bearing fruit. Besides strong growth and reductions in poverty, Standard & Poor's showed a positive outlook for Rwanda in 2011.

For Rwanda's success to be sustained in the long run, the country will need to keep increasing economic freedom and removing barriers to productive activity. Moreover, Western countries should abolish trade barriers that hurt African producers.

If the Rwandan government continues to be limited, the private sector will flourish and the Rwandan people will further benefit from global markets.

2.0 OBJECTIVES OF THE STUDY

The committee set out the following objectives:

- a) To study revenue enhancement and collection methods.
- b) To study automation programs used in revenue collection

3.0 METHODOLOGY

The committee used the following techniques in gathering relevant information:

- a) Meeting with officials from the Rwanda Revenue Authority, Coffee and Tea Divisions, Ministry of Finance and Economic Planning and Gasabo district headquarters(Office of the Mayor)
- b) Analysis of documents given by the various institutions the delegation visited.

4.0 FINDINGS

The following findings were made in the course of the bench marking tour to various institutions in the republic of Rwanda.

4.1 Rwanda Revenue Authority

The delegation visited Rwanda Revenue Authority (RRA), and in particular the IT Division in pursuit to establish how revenue is collected through automation. Mr. Philip Mugabe, the Business Analyst took the delegation through the various taxes which are collected by RRA. They include:

Individual taxes .i.e. income taxes, corporate tax, professional tax, consumption tax, flat taxes (informal sector).

The delegation found out that revenue is collected on line where the tax payer fills a form to register with RRA. Thereafter one files his returns online and similarly pays taxes on line. Tax payers are able to remit their taxes while at home as long as one can access computer services. The application form and the procedure for paying taxes on line used by the Rwandese people are annexed.



Fig 2: The delegation being taken through the procedures of e-tax by, Mr. Philip Mugabe, the Business Analyst, Rwanda Revenue Authority.

Further the delegation noted that, for effective implementation of E-tax, more research by the technical staff from the ICT and Finance departments which include capacity building training in the countries with the best practices like Rwanda is important.

E-tax services are done through Tax Identification Number (TIN), which is equivalent of Personal Identification Number (PIN) in Kenya. Benefits of E-tax include:

- It increases compliance to tax payment
- It increases efficiency since paper work is greatly reduced and time that would otherwise be consumed through queues is saved.

- It reduces tax evasion.



Fig 3: The delegation and RRA officials outside the RRA Headquarters in Kigali, Rwanda.

4.2 Gasabo District in Kigali City

The delegation also visited Gasabo District in Kigali City on Thursday, November 20, 2014, which is under the purview of the Ministry of Local Government that is equivalent to a County in Kenya. They were welcomed by Mr. Augustine Fragabire, the Executive Secretary, Gasabo District (equivalent of the County Secretary) and Mr. Fabresse, the Officer in charge of good governance in Gasabo District.

The delegation wanted to establish how local revenue and rates are collected and also how the District is governed.



Fig 4: Gasabo District headquarters and the Office of the Mayor

4.2.1 Governance

The Mayor is in charge of a district and is elected by the people within that district.

Public participation is a very popular concept which the district has embraced in its governance. This is through governance clinics where officers from the district meet the people at village levels to explain the government's policies and programs so that locals can contribute on them and probably air their suggestions. The views of the people are incorporated in the policies and programs. Governance clinics are held twice per year .i.e. in the months of March and November. Government officers who participate in those clinics include; the Mayor, Members of Parliament, the Councilors, representatives from the Police and the Army and civil servants in the district.

Further, on public participation, every Wednesday, representatives from the district led by the Mayor and the Governance Officer receive complaints from the public on governance and service delivery. This enables the leadership of the District to take remedial actions especially deal with the public officers who might have failed in living up to the performance contracts they have signed.

In addition, performance contracting takes into account the views of the people on what they would want done. In this regard, every month a report is submitted by the governance office to the Ministry of Local Government, Kigali City provincial office and other state organs for accountability.

Rwanda Governance Board, which is under the Ministry of Local Government, also partakes in governance of the districts by soliciting the views of the citizenry from all districts on governance and service delivery. Thereafter, they publish reports on governance, services rendered and timelines on the part of the districts and recommendations. They also rank districts on the basis of performance and governance.

Poor performance by any district without valid reasons leads to instant resignation on the part of the Mayor as evident in the Month of August 2014 when a Mayor in the Eastern Province in Rwanda was forced to resign due to underperformance.

4.2.2 Performance Contracting

Service delivery in Gasabo District and in deed the entire country is pegged on performance contracts. Performance contracts are signed by all officers in the district and assessments on their performance is done regularly. The signing is done by employees in the presence of their supervisors to ensure accountability. Coordination of performance contracting is done at the ministerial level. Every employee is expected to surpass 60% in terms of job performance. This is established during performance appraisal, an exercise that is conducted on yearly basis. Those employees who perform below that rate are separated from their jobs or corrective actions taken accordingly.

Several factors are considered in performance appraisal. These factors include: performance expected from the employee in terms of quantity, quality and timing as prescribed in the job description/ work plans, employee competencies and the exhibited behavior in terms of client oriented attitude, team spirit, openness, degree of responsibility and dynamism.

Performance contracting is further narrowed to the village and family levels and this makes every citizen performance conscious and propagates a culture of accountability. Work performance evaluation form which is used in performance contracting is annexed to the report.

4.2.3 Local revenue collection

Gasabo district previously used it's revenue collection officers to collect local revenue. However, revenue collection deteriorated considerably and this prompted the leadership in the district to conduct comparative studies to establish the viable means of collecting revenue .i.e. whether to use revenue collection officers or sub-contract the function. Revenue was classified into three categories which include:

Revenue related to land and property, cleaning fees (sewerage, garbage collection, grass cutting, planting trees and flowers in urban centers) and market fees and other fees/levies. The Revenue

department established the reasonable revenue targets on monthly and yearly basis and this helped in setting targets for revenue collection officers and contractors.

The three categories of revenue were sub-contracted through competitive tendering while collection of fees in small rural markets was left to revenue collection officers, who signed performance contracts to ensure they achieve the targets. Rwanda Revenue Authority is one of the contractors they use in revenue collection due to its effectiveness in tax collection.

While sub-contracting revenue collection, the contractor is given targets that must be met. If the contractor surpasses the target he is entitled to a bonus while underperformance attracts penalties. The Contractor does not physically collect revenue but obtains information from the bank in form of receipts where revenue is paid and uses the information to cross examine against the information provided by the district in order to enforce payment from the people who haven't remitted their levies. Therefore, the contractor's main role is to enforce remittance of revenue. The contractor receives fees on monthly basis that he uses to pay his employees, who prepare reconciliation reports on revenue collected by using the information from the revenue department and the receipts from the bank.

The contractor and officers from the revenue department meet regularly to discuss on the trends in local revenue collection and any hick ups in the execution of that role. These meetings are very substantial in monitoring revenue collection.

Collection of fees from matatus is done by their cooperatives that collect and remit to the revenue department in Gasabo district based on the agreement that has been signed between the district and the cooperatives on the amount to be remitted on daily, monthly or yearly basis.

On the part of the parking fees to private cars, the district uses security firms to collect the fees and remit it to the revenue department. The security firms also provide security to those cars while at parking.

4.3 Coffee and Tea Production Division

The delegation was taken through by the Director in charge of Coffee and Tea Division where they were informed that the benefit of economic liberalization is best illustrated by Rwanda's coffee sector, on which more than half a million families depend.

According to the Director, only two decades ago the sector was tightly regulated and controlled by the government; it was the key source of revenue. Farmers were forced to devote at least a quarter of their land to growing coffee, which a government agency bought at a below-market price. The government then sold the coffee on the markets at the higher price and kept the difference. On top of this implicit tax, farmers had to pay an export tax.

This unjust interventionist scheme supported the corrupt government and enriched its cronies. The farmers were legally plundered. However, because of its inherent unsustainability and the destructive effects of the genocide, the scheme finally broke down.

It was not until the late 1990s that Paul Kagame's government liberated the coffee sector. The reform removed legal requirements and made it possible for farmers to freely trade with buyers from any part of the world. That of course increased incentives to invest and innovate. The Rwandan people—partly helped by the West—focused on increasing quality rather than quantity, raising efficiency and productivity. This fostered farmers' and entrepreneurs' business relationships and opportunities to trade, encouraging them to acquire better skills.

Thanks to these improvements, prices soared. Consequently, about 50,000 households saw their incomes from coffee production double. For the first time, families could afford to pay school fees for their children, pay medical bills, buy clothing, fix their homes, or invest in their small businesses.

As Karol Boudreaux highlights, liberalization not only improved the economic opportunities and potential of the people, it also enhanced social cooperation and cohesion among Tutsi and Hutu, which was desperately needed after the genocide.

Tea industry, according to Ms. Sophia, the officer in charge of tea sub-division, is run by 19 cooperatives, where coordination on plucking and weeding is through the cooperatives. Pricing of tea is similar to the Kenyan, which is determined by the international price.

The department has embarked on tea expansion program to ensure that tea is practiced on large scale. However, the division admitted that much need to be done so that the Rwandan tea is felt in the international market just like it is the case for the Kenyan tea.

4.4 Rwanda Genocide Memorial

The delegation visited Rwanda Genocide Memorial where they were taken through the history and the happenings that culminated in the genocide by Mr. James Kanyemera, a legal expert from the University of Rwanda. It was brought to the attention of the members that, the genocide had been organized for over 40 years that aimed at eliminating the people from the Tutsi clan. The animosity had been fueled by the Western countries with an objective that was never apparent even to date.

Members were taken to the memorial graves where over 300, 000 people were buried. It was evident that colossal losses befell the people of Rwanda. However, the delegation was amazed by the tremendous efforts that have been made to create a cohesive and united Rwanda by the leadership of that country. Outstandingly, the first Saturday of the month, every citizen participate in communal cleaning and reaching out to the disadvantaged in the society, which is one of the ways of cementing congenial relations amongst the populace.



Figure 5: Committee members while visiting Kigali Genocide Memorial

4.5 Mulindi Tea Factory Limited

Mulindi Tea Factory is towards the north, where members were informed by Mr. Kanja, the Field Officer that, the Factory is under the management of the KTDA that was due to the fact that the Rwandan government wanted a model of the Kenya tea sector. Tea is supplied to the factories by cooperatives that also organize and coordinate all activities involved in tea such as plucking.



Figure 6: Mr. Kanja, the Production Manager at Mulindi Tea Factory with the Committee members at his office.

Members appreciated the proper organization of tea plucking that they thought would be appropriate for Kenyans in the tea growing regions to emulate.

Mr. Kanja called on the delegation to persuade the County Government to pressurize the KTDA, the Tea Board of Kenya and the Management of tea factories to ensure efficiency and effectiveness of the tea sector by identifying areas of cost minimization through engagement of fewer employees, removal of restrictions on the sale of processed tea at the factory among other

teething problems, so as to maximize revenue from tea. This would motivate the farmers through better returns and the County Governments through higher cess.



Fig 7: Tea Estates in Mulindi, North of Kigali City

4.6 Meeting with the Director for Fiscal Decentralization in the Ministry of Finance and Economic Planning.

Members also held discussions with the Director for Fiscal Decentralization in the Ministry of Finance and Economic Planning with an aim of gaining deeper insight into the budget process and other sources of revenue that can be tapped.

In regard to the Budget process, the delegation was informed that H.E President Paul Kagame participates in the Budget process by meeting the Budget and Appropriations committee in the Legislature during it's final consideration of the Budget Estimates. During that forum, the President

defends the estimates as tabled by the Minister for Finance and tries to explain the various programs that informed the proposed allocations. Through that process, prudent adjustments are made in the interest of the country and amiable relations between the Executive and the Parliament are promoted.

On the part of other revenue sources, the Director cited the example of mountain gorillas in Rwanda that serves as one of the greatest sources of revenue from local and foreign tourists. He urged the delegation to make good use of cultural sites to raise more revenue.

5.0 RECOMMENDATIONS

The Committee recommends that:-

5.1.0 H.E Governor should meet the County Assembly, Budget and Appropriation Committee during its final consideration of the Budget Estimates as proposed by the CEC, Finance and Economic Planning, the views of the public and the reports from the sectoral committees so as to defend the estimates as tabled by the Minister for Finance and to explain the various programs that informed the proposed allocations. Through that process, only prudent adjustments to the Budget estimates can be made in the interest of the county, the quandaries that have always marred the Budget process would completely be eliminated and amiable relations between the County Executive and the County Assembly will be promoted.

5.1.1 The County Executive Member in charge of Finance, IT and Economic Planning should enter into agreements with the Kenya Revenue Authority (KRA) within 6 months with an aim of sub-contracting it to collect property rates, land rates and other key rates on behalf of the County Government as provided for under section 160 of the Public Finance Management Act, 2012.

5.1.2 The County Executive Member in charge of Finance, IT and Economic Planning should single out the revenue that should be collected by revenue collection officers, who should discuss and set revenue targets with their supervisors and sign performance contracts in the presence of their supervisors.

5.1.3 The County Executive Member in charge of Finance, IT and Economic Planning should in 6 months' time sub-contract through competitive tendering, a company to undertake garbage collection, cleaning of major urban areas and towns in Murang'a County, sewerage and drainage services, planting of trees and flowers in towns/urban centres and street lighting. This will ensure cleanliness and security in all towns and urban centres in the County.

5.1.4 The County Executive Member in charge of Finance, IT and Economic Planning should within 3 months submit to the County Assembly, the Public participation Bill and Revenue Administration Bill for approval to warrant collection of local revenue.

5.1.5 Revenue collection should be automated by July 2015. In this regard, the County Executive Member in charge of Finance, IT and Economic Planning should liaise with the Directors of Revenue Authorities from either Rwanda or South Africa on the possibility of sending some technical staff from the County revenue department for a reasonable period to learn more on revenue automation programs for easier implementation.

5.1.6 A One shop stop center should be established at the County Government headquarters to ensure that the public accesses services with easier from a common point. This will help to promote efficiency and effectiveness in service delivery.

5.1.7 The County Public Service Board should rate and rank all Sub- Counties on the basis on revenue collection, public mobilization, sensitization on the functions of the County Government and performance of the staff at the sub-county level. That should form the criteria of reward programs.

5.1.8 The County Public Service Board should establish a Good governance office and recruit a good governance officer and other two people to facilitate public participation, collect public views on service delivery and governance and submit reports on monthly basis to the County Secretary. Also the CPSB should develop performance contract and performance appraisal programs for all staff working in the County.

5.1.9 The County Executive Member in charge of Finance, IT and Economic Planning should set aside adequate funds in the FY 2015/16 for rehabilitation and advertisement of all cultural sites in Murang'a County. However, all cultural sites which had been allocated funds in the FY 2014/15 should be opened up within 3 months.

7.0 ADOPTION OF THE REPORT

The following Committee Members adopted the report:

- 1) Hon. Joseph Kimani Gitau, MCA.
- 2) Hon. Samuel Dishon Wandia, MCA.
- 3) Hon. Peter Irungu Kihungi, MCA
- 4) Hon. Beth Wanjiku Ngugi, MCA
- 5) Hon. Rosemary Wakuthii Njine, MCA
- 6) Hon. Jane Wanjiku Ndegwa, MCA
- 7) Hon. John Njoroge Gitau, MCA
- 8) Hon. Charles Mwangi Kirigwi, MCA
- 9) Hon. Duncan Mwangi Njuguna, MCA



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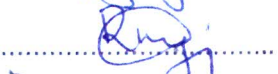
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