

KUMBO COUNCIL ADMINISTRATIVE ACCOUNT

2016

ACCOUNT	NATURE OF REVENUE	INITIAL REVENUE ESTIMATES VOTED FOR 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	REVENUE VOUCHERS ISSUED AS AT 31/12/2016	COLLECTION AS AT 31/1/2017	IRRECOVERABLE REVENUE	OBSERVATION
	SECTION 1 REVENUE							
	OPERATING REVENUE							
	RESERVES							
	Reserves earmarked for operation				55,988,215	55,988,215		
	TOTAL SUB HEAD	0		0	55,988,215	55,988,215		
	FISCAL REVENUE						0	
710100	Proceeds from discharge tax	33,000,000		33,000,000	33,355,400	33,355,400		
710101	Business licences			0		0	0	
710102	Liquor licenses			0		0	0	
710104	Proceeds from other taxes	5,000,000		5,000,000		0	5,000,000	
710106	Proceeds from forest royalties	10,000,000		10,000,000	14,118,683	14,118,683		
710107	Stamp duty on vehicles	35,000,000		35,000,000	36,989,230	36,989,230		
710108	Automobile stamp duty			0		0	0	
710109	Property tax on landed assets			0		0	0	
710110	Tax on games of chance and entertainment	300,000		300,000		0	300,000	
710111	Stamp duty on vehicles certificates	800,000		800,000	411,000	411,000	389,000	
710112	Airport stamp duty			0		0	0	
710113	Axle tax			0		0	0	
710114	Other tax revenue	40,000,000		40,000,000	27,587,067	27,587,067	12,412,933	
	TOTAL SUB HEAD	124,100,000		124,100,000	112,461,380	112,461,380	18,101,933	
711	ADDITIONAL COUNCIL TAX			0			0	
711100	Additional council tax	269,528,602		269,528,602	237,325,760	237,325,760	32,202,842	
	TOTAL SUB HEAD	269,528,602	0	269,528,602	237,325,760	237,325,760	32,202,842	
712	LOCAL DEVELOPMENT TAX			0		0	0	
712100	Local development tax	6,000,000		6,000,000	7,643,048	7,643,048		
	TOTAL SUB HEAD	6,000,000	0	6,000,000	7,643,048	7,643,048	0	
713	PROCEEDS FROM COUNCIL TAXES			0		0	0	
713100	Cattle slaughter fee	1,500,000		1,500,000	1,048,700	1,048,700	451,300	

713101	Hygiene and sanitation	1,000,000		1,000,000	1,046,000	1,046,000		
713102	Impounding taxes	10,000,000		10,000,000	6,837,350	6,837,350	3,162,650	
713103	Market fee	8,000,000		8,000,000	3,521,850	3,521,850	4,478,150	
713104	Building permits	15,000,000		15,000,000	11,036,964	11,036,964	3,963,036	
713105	Dues from temporal occupation of highway	1,000,000		1,000,000	890,500	890,500	109,500	
713106	parking taxes	26,000,000		26,000,000	22,835,600	22,835,600	3,164,400	
ACCOUNT	NATURE OF REVENUE	INITIAL REVENUE ESTIMATES VOTED FOR 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	REVENUE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE COLLECTION AS AT 31/1/2017	IRRECOVERABLE REVENUE	OBSERVATION
713107	parking fee	10,000,000		10,000,000	7,122,750	7,122,750	2,877,250	
713108	Entertainment tax			0		0	0	
713109	Stage dues			0		0	0	
713110	Advertising tax	5,000,000		5,000,000	4,866,480	4,866,480	133,520	
713111	Tax for undeveloped plot			0		0	0	
713112	Council stamp duty	6,000,000		6,000,000	4,980,000	4,980,000	1,020,000	
713113	Fee for road degradation	1,000,000		1,000,000	176,000	176,000	824,000	
713114	Transhumance tax			0		0	0	
713116	Transportation of quarry products	1,000,000		1,000,000		0	1,000,000	
713117	Parking lots occupation dues	1,000,000		1,000,000		0	1,000,000	
713118	Salvaging tax			0		0	0	
713119	Communal cattle tax	2,000,000		2,000,000	1,097,200	1,097,200	902,800	
713120	Tax for fire arms	100,000		100,000		0	100,000	
713121	Quay tickets			0		0	0	
713122	Other taxes	15,000,000		15,000,000	8,780,221	8,780,221	6,219,779	
	TOTAL SUB HEAD	103,600,000	0	103,600,000	74,239,615	74,239,615	29,406,385	
	TOTAL HEAD	503,228,602	0	503,228,602	431,669,803	431,669,803	79,711,160	
	PROCEEDS FROM MANAGEMENT OF LAND			0			0	
72	AND SERVICES			0			0	
720100	Building rents	25,000,000		25,000,000	26,285,100	26,285,100		
720101	Deductions for housing occupy by agents			0		0	0	
720102	Deduction for transport of personnel			0		0	0	
720103	Hire of halls,trucks,machines and immovables	20,000,000		20,000,000	1,756,350	1,756,350	18,243,650	
720105	Water and electricity transfers			0		0	0	
720106	Garage transfers			0		0	0	
720107	Quarry products transfer	1,000,000		1,000,000	1,188,500	1,188,500		
720108	Dues from use of facilities classified as			0		0	0	

720111	Proceeds from farm or service franchise			0		0	0	
720115	Library proceeds	100,000		100,000	11,000	11,000	89,000	
720116				0		0	0	
720119	Proceeds from from service provided	1,500,000		1,500,000	1,026,850	1,026,850	473,150	
720120	Revenue from services			0		0	0	
720121	Other proceeds from land use			0	1,050,000	1,050,000		
	TOTAL SUB HEAD	47,600,000	0	47,600,000	31,317,800	31,317,800	18,805,800	
ACCOUNT	NATURE OF REVENUE	INITIAL REVENUE ESTIMATES VOTED FOR 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	REVENUE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE COLLECTION AS AT 31/1/2017	IRRECOVERABLE REVENUE	OBSERVATION
73	REBATES AND ROYALTIES GRANTED BY THE STATE						0	
730100	Rebates on common commodities						0	
730101	Rebates on sale of state land	40,000,000		40,000,000	48,910,755	48,910,755		
730102	Royalties on forest and wildlife			0		0	0	
730107	Royalties on energy resources			0		0	0	
730108	Royalties on tourism			0		0	0	
730109	Air space charges			0		0	0	
730110	Royalties on gas sector resources			0		0	0	
730111	Road use charges			0		0	0	
730112	Other discount and royalties received			0		0	0	
	TOTAL SUB HEAD	40,000,000	0	40,000,000	48,910,755	48,910,755	0	
74	FINANCIAL INCOME			0		0	0	
740100	Interest received on fixed bank deposits			0	29,747	29,747		
740101	Interest received on short term loans			0		0	0	
740102	Interest received on cash advances			0		0	0	
740103	Dividends received	1,000,000		1,000,000		0	1,000,000	
740105	Post maturity interest received			0		0	0	
740106	Other financial income received			0	51,993	51,993		
	TOTAL SUBHEAD	1,000,000	0	1,000,000	81,740	81,740	1,000,000	0
75	OPERATING ALLOCATIONS RECEIVED FROM			0		0	0	
750100	Operating allocations received from state	15,000,000		15,000,000		0	15,000,000	
750102	Common decentralisation recurrent fund			0		0	0	
750103	operating allocations received from other provider	15,000,000		15,000,000		0	15,000,000	
	TOTAL SUB HEAD	30,000,000	0	30,000,000	0	0	30,000,000	
76	TRANFERS RECEIVED			0		0	0	
760100	Transfer from the state	20,000,000	20,095,394	40,095,394	20,095,394	20,095,394	20,000,000	PIB

760101	Transfers received from other foreign bodies			0		0	0	
760102	Transfers received within the framework of			0		0	0	
760103	Other transfers received	10,000,000	7,310,514	17,310,514		0	17,310,514	PNDP
	TOTAL SUB HEAD	30,000,000	27,405,908	57,405,908	20,095,394	20,095,394	37,310,514	
770103	OTHER TRANSFERS RECEIVED							
770105	Proceeds from fines of common offences	3,000,000		3,000,000	581,000	581,000	2,419,000	
770106	Criminal fines received			0		0	0	
ACCOUNT	NATURE OF REVENUE	INITIAL REVENUE ESTIMATES VOTED FOR 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	REVENUE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE COLLECTION AS AT 31/1/2017	IRRECOVERABLE REVENUE	OBSERVATION
770109	Proceeds from civil or criminal convictions for the benefits of local authority			0		0	0	
770110	Proceeds from internal sporting activities			0		0	0	
770111	Voluntary contri from communities communities or non governmental orgernisations			0		0	0	
770112	Share capital of equipments subvention posted annually to the result of the financial year			0		0	0	
	TOTAL SUB HEAD	3,000,000	0	3,000,000	581,000	581,000	2,419,000	
	TOTAL HEAD			0		0	0	
78	DEPRECIATION WRITTEN BACK			0		0	0	
	Depreciation written back			0		0	0	
	TOTAL SUB HEAD			0		0	0	
	TOTAL RECURRENT REVENUE	654,828,602	27,405,908	682,234,510	588,644,707	588,644,707	169,246,474	
	PART II INVESTMENT REVENUE			0		0	0	
10	ALLOTMENT FUNDS RECEIVED			0		0	0	
100100	Basic allotment fund			0		0	0	
100110	Original allotment fund			0		0	0	
100120	Reserves in cash or kind received			0		0	0	
100130	Gifts and beguest received from investmenst			0		0	0	
100140	governmental orgernizations towards capital expenditure	50,000,000		50,000,000		0	50,000,000	
100150	Other contributions received from investments	20,000,000		20,000,000		0	20,000,000	
	TOTAL SUB HEAD	70,000,000	0	70,000,000	0	0	70,000,000	
	RESERVES FUND			0		0	0	
110100	Reserves earmarked for investments			0		0	0	
110102	Unallocated reserves held assets in quasi -money			0		0	0	
	TOTAL SUB HEAD	0		0		0	0	

14	CAPITAL AND INVESTMENTS GRANTS RECEIVED			0		0	0	
140100	Capital grants received from the state	20,000,000	89,458,551	109,458,551	89,458,551	89,458,551	20,000,000	PIB
140120	Capital grants received from FEICOM			0	203,565,476	203,565,476		
140130	Capital grants received councils			0		0	0	
140140	Common decentralisation investment grants RECEIVED	50,000,000		50,000,000		0	50,000,000	
140150	Other capital and investment grants received	10,000,000	24,539,911	34,539,911		0	34,539,911	PNDP
	TOTAL SUB HEAD 1.4	80,000,000	113,998,462	193,998,462	293,024,027	293,024,027	104,539,911	
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15	LONG AND MEDIUM TERM BORROWING						0	
150100	Long and medium term loans refundable in local currency				53,814,794	53,814,794		
150110	Long and medium term loans refundable in foreign currency			0		0	0	
150120	Long and medium term loans refundable in kind			0		0	0	
	TOTAL HEAD	0	0	0	53,814,794	53,814,794		
16	OTHER LONG AND MEDIUM TERM LIABILITIES			0		0	0	
160100	State advance of more than one year			0		0	0	
160110	Long and medium term credit granted by suppliers			0		0	0	
	TOTAL HEAD	0	0	0	0	0	0	
17	DEBTS RESULTING FROM LONG AND MEDIUM TERM COMMITMENTS			0		0	0	
170100	Long and medium term debts resulting from the credit guarantee given			0		0	0	
	TOTAL HEAD	0	0	0	0	0	0	
2.5	REPAYMENT OF LOANS AND OTHER LONG AND MEDIUM TERM RECEIVABLES			0		0	0	
250100	Long and medium term third party claims to be cashed			0		0	0	
250100	Short term advance payments consolidated into long and medium term debts			0		0	0	

252100	Other short term receivable consolidated into long and medium term debts (ordinary and sundry debtors)				0		0	0
253100	Security paid to be recovered (state concessionaries holder etc)				0		0	0
	TOTAL	0	0	0	0	0	0	0
	Realized or non realized contribution through securities				0		0	0
	Social centers contributions				0		0	0
	TOTAL HEAD	0	0	0	0	0	0	0
ACCOUNT	NATURE OF REVENUE	INITIAL REVENUE ESTIMATES VOTED FOR 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	REVENUE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE COLLECTION AS AT 31/1/2017	IRRECOVERABLE REVENUE	OBSERVATION
2.8	DEPRECIATION OF FIXED ASSETS						0	
280100	Depreciation of other tangible assets						0	
7.9	FIXED ASSETS PRODUCTION BY THE REGIONAL AUTHORITY FOR ITSELF						0	
790100	Production of tangible assets by the local authority for itself (self assets)					0	0	
	TOTAL HEAD 7.9	0	0	0	0	0	0	
8.4	CAPITAL ASSETS							
	Transfer of fixed assets							
	TOTAL INVESTMENT REVENUE	150,000,000	113,998,462	263,998,462	346,838,821	346,838,821	174,539,911	
	TOTAL BUDGETED REVENUE	804,828,602	141,404,370	946,232,972	935,483,528	935,483,528	343,786,385	

	NATURE OF EXPENDITURE	INITIAL EXPENDITURE ESTIMATES 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	EXPPENDITURE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE PAYMENTS AS AT 31/1/2017	UNUSED CREDIT	OBSERVAT ION
6.1	GOODS AND SERVICES CONSUMED							
610100	Office stationaries and supplies	8,000,000	600,000	8,600,000	8,585,402	8,585,402	14,598	RIE
610101	Subscription to various publications	200,000		200,000		0	200,000	
610102	Cost of printing of tickets stamps etc	4,000,000	-800,000	3,200,000	2,967,300	2,967,300	232,700	RIE
610103	Cost of printing accounting records	1,000,000		1,000,000	325,848	325,848	674,152	
610104	Civil status expenditure	2,000,000		2,000,000	1,275,750	1,275,750	724,250	
610105	Fuel and lubricants	60,350,000		60,350,000	49,328,816	49,328,816	11,021,184	
610106	Maintainance of water and electricity network	1,000,000		1,000,000		0	1,000,000	
610107	Road network maintainace	75,000,000	-12,150,000	62,850,000	37,600,862	37,600,862	25,249,138	RIE
610108	Building maintainance	10,000,000	200,000	10,200,000	10,177,859	10,177,859	22,141	RIE
610109	Maintainance of residence chief executive	1,800,000	5,200,000	7,000,000	7,000,000	7,000,000	0	RIE
610110	Purchase of materials and supplies for miscellanous uses	1,000,000		1,000,000	527,015	527,015	472,985	
610111	Water consumption in kumbo council bulding	4,000,000	-1,300,000	2,700,000	226,450	226,450	2,473,550	RIE
610112	Water consumption in chief executive bulding and deputies	700,000	200,000	900,000	885,630	885,630	14,370	RIE
610113	Electricity consumption in councils buildings	500,000	2,500,000	3,000,000	2,950,134	2,950,134	49,866	RIE
610114	Electricity consumption for the residence of chief executive and deputies	2,100,000	700,000	2,800,000	2,760,237	2,760,237	39,763	RIE
610115	Purchase of minor equipments	1,000,000		1,000,000	104,294	104,294	895,706	
610116	Destruction of harmfull insects and animals	500,000		500,000		0	500,000	
610118	Highway electricity consumption			0		0	0	
	TOTAL SUB HEAD	173,150,000	-4,850,000	168,300,000	124,715,597	124,715,597	43,584,403	
6.11	TRANSPORTATION CONSUMPTION			0		0	0	
611100	Transportation of councillors	1,000,000		1,000,000		0	1,000,000	

611101	Transportation of chief executive and assistants	2,000,000	1,300,000	3,300,000	3,203,425	3,203,425	96,575	RIE
611102	Transportation of secretaries general	500,000		500,000	120,000	120,000	380,000	
611103	Transportation of accounting officer	500,000		500,000	500,000	500,000	0	
611104	Transportation of resident staff	2,000,000		2,000,000	1,575,000	1,575,000	425,000	
611105	Transportation of non resident staff	0		0		0	0	
611106	Transportation for final mov,t(death retirement or repatriation)	500,000		500,000	44,160	44,160	455,840	
611107	Other transportation charges(luggage,effects goods)	1,000,000		1,000,000		0	1,000,000	
	TOTAL SUB HEAD	7,500,000	1,300,000	8,800,000	5,442,585	5,442,585	3,357,415	
6.12	OTHER SERVICES CONSUMED			0		0	0	
612100	Postage and telecommunication charges	3,400,000		3,400,000	3,014,443	3,014,443	385,557	
ACCOUNT	NATURE OF EXPENDITURE	INITIAL EXPENDITURE ESTIMATES 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	EXPENDITURE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE PAYMENTS AS AT 31/1/2017	UNUSED CREDIT	OBSERVATION
612101	Sharing the cost of preparing tax payers records	300,000		300,000		0	300,000	
612102	Tax allowance and recovery discount	4,000,000		4,000,000	3,959,845	3,959,845	40,155	
612103	Mission Allowance	20,000,000	220,000	20,220,000	12,510,000	12,510,000	7,710,000	PIB
612104	Cost of hiring vehicles and other machines	1,000,000		1,000,000	50,000	50,000	950,000	
612105	Rents and rental charges	500,000		500,000		0	500,000	
612106	Fees paid(docs,architects,auditing ,consultancy firms etc)	4,000,000	7,310,514	11,310,514	8,289,323	8,289,323	3,021,191	PNDP
612107	equipment,furniture etc)			0		0	0	
612108	Caretreing charges(gaurding cost)			0		0	0	
612109	of account and transfer of funds)	1,500,000		1,500,000	593,579	593,579	906,421	
612110	Entertainment charges and representation allowance	14,000,000		14,000,000	11,476,252	11,476,252	2,523,748	
612111	Cost of legal notices(inserts,advertising etc)	300,000		300,000		0	300,000	
612112	Cost of official celebrations and ceremonies(fairs	8,000,000	-4,000,000	4,000,000	3,175,533	3,175,533	824,467	RIE
	TOTAL SUB HEAD	57,000,000	3,530,514	60,530,514	43,068,975	43,068,975	17,461,539	
6.2	STAFF COST			0		0	0	
620100	Basic salary and gross salary	105,469,692		105,469,692	73,060,077	73,060,077	32,409,615	
620101	Allowances	8,120,196		8,120,196	7,692,084	7,692,084	428,112	
620102	Various discount and bonuses to staff	1,000,000		1,000,000	990,000	990,000	10,000	
620103	Overtime			0		0	0	
620104	Various benefits in kind granted to staff	1,000,000		1,000,000		0	1,000,000	
620105	Contributions to the National social insurance fund	14,061,027		14,061,027	11,984,859	11,984,859	2,076,168	
620106	Provision for advancement	10,546,969		10,546,969		0	10,546,969	
620107	Contribution to the state by way of retirement pension			0		0	0	
620108	Cost of internship and training for staff	2,000,000		2,000,000		0	2,000,000	

620109	Provision for youth employment programmes	9,000,000	-1,600,000	7,400,000	2,000,000	2,000,000	5,400,000	RIE
620110	Retirement pension for former W Cameroon council workers	4,000,000		4,000,000	80,694	80,694	3,919,306	
620111	Cost of temporary staff	1,000,000		1,000,000		0	1,000,000	
620112	Internship compensation(students and trainees)	1,200,000		1,200,000	60,000	60,000	1,140,000	
620113	Additional staff cost	5,000,000		5,000,000	4,390,235	4,390,235	609,765	
	TOTAL SUB HEAD	162,397,884	-1,600,000	160,797,884	100,257,949	100,257,949	60,539,935	
6.3	TAXES AND DUES			0		0	0	
630100	Windscreen licences	500,000		500,000		0	500,000	
630101	Fiscal stamps			0		0	0	
630102	Fees for registration of deeds,contracts and purchase orders in case of services provided	1,000,000		1,000,000		0	1,000,000	
				0		0	0	
ACCOUNT	NATURE OF REVENUE	INITIAL EXPENDITURE ESTIMATES 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	EXPENDITURE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE PAYMENTS AS AT 31/1/2017	UNUSED CREDIT	OBSERVATION
630103	Proportional tax on personal property income(TPRCM)			0		0	0	
630104	Tolls charges	200,000		200,000		0	200,000	
630105	Other taxes	1,000,000		1,000,000	976,766	976,766	23,234	
	TOTAL SUB HEAD	2,700,000	0	2,700,000	976,766	976,766	1,723,234	
	FINANCIAL COST			0		0	0	
640100	Interest on bank overdrafts	3,000,000	1,250,000	4,250,000	4,216,980	4,216,980	33,020	RIE
640101	Interest on advances received			0		0	0	
640102	Interest on short term s debts			0		0	0	
640103	Interest on long and medium term loans			0		0	0	
640105	Other financial expenses	1,000,000		1,000,000	331,033	331,033	668,967	
	TOTAL SUB HEAD	4,000,000	1,250,000	5,250,000	4,548,013	4,548,013	701,987	
650100	Common operating allotment to sub divisional council			0		0	0	
650101	Grants to schools	3,000,000	6,665,594	9,665,594	9,591,831	9,591,831	73,763	PIB
650102	Grants to social centers(women centers etc)	5,000,000	13,209,800	18,209,800	18,090,623	18,090,623	119,177	PIB
650103	Grants to sports associations	2,000,000		2,000,000	540,073	540,073	1,459,927	
650104	Other grants	1,500,000		1,500,000	468,221	468,221	1,031,779	
	TOTAL SUB HEAD	11,500,000	19,875,394	31,375,394	28,690,748	28,690,748	2,684,646	
6.6	TRANSFERS PAID			0		0	0	
660100	Contribution toward the running of council union			0		0	0	
660101	Contibution for the running of local finance divisinal committee	1,200,000	1,000,000	2,200,000	2,162,828	2,162,828	37,172	RIE
660102	Contribution to the functioning of CEFAM	2,000,000		2,000,000	1,052,595	1,052,595	947,405	
660103	Contibution in exchange for decentralized international cooperation	1,000,000		1,000,000	492,960	492,960	507,040	

660104	Assistance to population following natural disaster	2,000,000		2,000,000		0	2,000,000	
660105	Other transfers paid(CVUC,FMCU,AMAC,etc)	3,500,000	1,300,000	4,800,000	4,797,564	4,797,564	2,436	RIE
660106	Contributions to the cost of social institutions	500,000		500,000		0	500,000	
	TOTAL SUB HEAD	10,200,000	2,300,000	12,500,000	8,505,947	8,505,947	3,994,053	
	OTHER EXPENSES AND VARIOUS LOSSES			0		0	0	
670100	Session allowances paid members of deliberating organs	11,200,000		11,200,000	6,041,200	6,041,200	5,158,800	
670101	Session secretariat and reception allowances	2,000,000		2,000,000	250,000	250,000	1,750,000	
670102	Special work and representation allowance of chair-person and vice of vdeliberating organs			0		0	0	
670103	Lump sum allowance of members of committees of debating organs	5,600,000		5,600,000	2,270,000	2,270,000	3,330,000	
670104	Duty allowance of the chief executive officer	1,800,000		1,800,000	1,710,884	1,710,884	89,116	
670105	Duty allowance of deputies to the chief executive officer	2,400,000	700,000	3,100,000	3,082,489	3,082,489	17,511	RIE
ACCOUNT	NATURE OF EXPENDITURE	INITIAL EXPENDITURE ESTIMATES 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	EXPENDITURE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE PAYMENTS AS AT 31/1/2017	UNUSED CREDIT	OBSERVATION
670106	Representation allowance of the chief executive officer	1,800,000	500,000	2,300,000	2,258,170	2,258,170	41,830	RIE
670107	Representation allowances of deputies	2,400,000	100,000	2,500,000	2,450,674	2,450,674	49,326	RIE
670108	Insurance premiums to chief executive and deputies	1,050,000		1,050,000		0	1,050,000	
670109	Insurance premiums for council constructions work and buildings			0		0	0	
670110	Insurance premium for water damages and glass breakages	500,000		500,000		0	500,000	
670111	Other insurance premiums(fire ,theft, life and other risk etc)	1,000,000	2,250,000	3,250,000	3,232,390	3,232,390	17,610	RIE
670112	Professional dues to syndicates	600,000		600,000		0	600,000	
670113	Cost of seminars and conferences	2,000,000		2,000,000	150,000	150,000	1,850,000	
670114	Donation gifts and relief	1,000,000		1,000,000	663,055	663,055	336,945	
670115	Other statutory advantages of the chief executive officer		1,950,000	1,950,000	1,920,352	1,920,352	29,648	RIE
670116	Credit refund on dues and taxes(income unduly received to be refunded)	500,000		500,000		0	500,000	
670117	Treasury shortages , losses on other assets (casual or by force)and security	3,500,000		3,500,000	3,126,365	3,126,365	373,635	
670118	Exchange losses(on buying and selling of currencies)			0		0	0	
670119	Fees paid forexecution of court sentences			0		0	0	
670120	Lateness penalty paid on execution of contracts and purchase orders			0		0	0	
670121	Transfer fees paid to topographic and cadastral work	1,000,000		1,000,000		0	1,000,000	
670122	Cost of sporting activities within teams of the community (Annual horse race)	2,500,000	100,000	2,600,000	2,598,750	2,598,750	1,250	RIE

670123	Contributions to the functioning of recovery support services for various claims	1,000,000		1,000,000	100,000	100,000	900,000	
670124	Burial expenses of abandoned corpse	300,000		300,000		0	300,000	
670125	Funeral expenses for local authority staff(permanent staff members or deliberating organs,chief executive and ,deputies	1,000,000		1,000,000	500,000	500,000	500,000	
670126	Cost for acquisition of scarves and badges			0		0	0	
670127	Previous fiscal year deficit to be reduced			0		0	0	
670128	Ancillary charges for the transfer of fixed assets			0		0	0	
670129	Operation of accounting services(fund accounting officer)	500,000		500,000		0	500,000	
670130	Running cost of contract boards	7,500,000		7,500,000	5,470,000	5,470,000	2,030,000	
	TOTAL SUB HEAD	51,150,000	5,600,000	56,750,000	35,824,329	35,824,329	20,925,671	
	CAPITAL AND INVESTMENT EXPENSES							
6.8	DEPRECIATION ALLOCATION							
ACCOUNT	NATURE OF EXPENDITURE	INITIAL EXPENDITURE ESTIMATES 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	EXPPENDITURE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE PAYMENTS AS AT 31/1/2017	UNUSED CREDIT	OBSERVATION
680100	Depreciation allocation on fixed assets						0	
	TOTAL SUB HEAD						0	
	TOTAL RECURRENT EXPENDITURE TITLE 1	479,597,884	27,405,908	507,003,792	352,030,909	352,030,909	154,972,883	
	PART II INVESTMENT AND CAPITAL EXPENDITURE					0	0	
1.5	REFUND OF LONG AND MEDIUM TERM LOANS					0	0	
150100	Long and medium term loans refundable in local currency	16,230,718	20,250,000	36,480,718	36,449,822	36,449,822	30,896	RIE
150110	Long and medium term loans refundable in foreign currency			0		0	0	
150120	Long and medium term loans refundable in kind			0		0	0	
150130	Refund of long and medium term debts incurred internally			0		0	0	
	TOTAL SUB HEAD	16,230,718	20,250,000	36,480,718	36,449,822	36,449,822	30,896	
1.6	REFUND OF OTHER LONG AND MEDIUM TERM DEBTS			0		0	0	
160100	More than one year state allowance			0		0	0	
160110	Long and medium term credits granted to suppliers			0		0	0	
160120	Short term debts consolidated into long and medium term debts			0		0	0	
160130	Short term debts included by accounting and			0		0	0	
	TOTAL SUB HEAD			0		0	0	
	REPAYMENT OF DEBTS RESULTING FROM LONG AND			0		0	0	
1.7	MEDIUM TERM COMMITMENTS			0		0	0	
170100	Long and medium term debts arising from the			0		0	0	
	TOTAL SUB HEAD			0		0	0	
2	INTANGIBLE ASSETS AND EXPENSES PAID BY ANNUITIES			0		0	0	

203100	Expenses payable by annuities to the inclusion and consolidation of short and medium term debts into long and medium term (AES SONEL,CAMWATER,CAMTEL,FEICOM,etc)				0	0	0	
204100	Expenses paid through annuities relating relating to the commitments arising from collaterals or approvals given				0	0	0	
	TOTAL SUB HEAD	0	0	0	0	0	0	
2.1	LAND ACQUISITION				0	0	0	
210100	Construction sites				0	0	0	
210110	Acquisition of gardens ,parks,graveyard etc	3,000,000		3,000,000		0	3,000,000	
210130	Exploitation	1,000,000		1,000,000		0	1,000,000	
210140	Other land	1,000,000				0	0	
ACCOUNT	NATURE OF EXPENDITURE	INITIAL EXPENDITURE ESTIMATES 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	EXPENDITURE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE PAYMENTS AS AT 31/1/2017	UNUSED CREDIT	OBSERVATION
	TOTAL SUB HEAD	5,000,000	0	5,000,000	0	0	5,000,000	
2.2	ACQUISITION OF OTHER TANGIBLE ASSTES				0	0	0	
220	OTHER TANGIBLE ASSETS				0	0	0	
220100	Building housing services(general service,workshopsschools etc)	35,000,000		35,000,000	16,357,424	16,357,424	18,642,576	
220120	Commercial buildings			0		0	0	
220130	Industrial buildings			0		0	0	
220140	Other buildings	35,000,000	37,035,698	72,035,698	47,772,671	47,772,671	24,263,027	PIB
220150	Construction of road network ,highways, bridges,ferries,drains dams,electricity,signposting and street lighting	50,000,000	67,180,026	117,180,026	111,860,934	111,860,934	5,319,092	PIB/PNDP
	TOTAL SUB HEAD	120,000,000	104,215,724	224,215,724	175,991,029	175,991,029	48,224,695	
221	PLANNING AND LAYOUT				0	0	0	
221100	Fixtures and fittings of buildings	3,000,000	2,049,983	5,049,983	2,382,019	2,382,019	2,667,964	PIB
221110	Roads and network layouts	10,000,000		10,000,000		0	10,000,000	
221120	Plan of gardens, public squares,parks etc	20,000,000		20,000,000		0	20,000,000	
	TOTAL SUB HEAD	33,000,000	2,049,983	35,049,983	2,382,019	2,382,019	32,667,964	
222	EQUIPMENTS AND AND FURNITURE				0	0	0	
222100	Transportation equipment	30,000,000	-20,250,000	9,750,000		0	9,750,000	
222110	Office sueveying and town planning equipment	2,000,000		2,000,000		0	2,000,000	
222120	Road equipment	1,000,000		1,000,000		0	1,000,000	
222130	Equipment for parks and gardens			0		0	0	
222140	AND NON BIODEGRADABLE WASTE)	7,000,000		7,000,000	314,622	314,622	6,685,378	
222150	Vehivcles and equipment repairs hardware (all services)	70,000,000		70,000,000	54,139,204	54,139,204	15,860,796	
222160	Various workshops equipments(fire etc)			0		0	0	

222170	Water and electricity services equipments			0		0	0	
222180	Equipment for other technical services			0		0	0	
222181	Building maintainance equipment			0		0	0	
222190	Computer hardware	3,000,000		3,000,000	122,898	122,898	2,877,102	
222200	Building equipment and furniture	4,000,000	7,732,755	11,732,755	11,081,707	11,081,707	651,048	PIB
222210	Office equipment and furniture	2,000,000		2,000,000	57,075	57,075	1,942,925	
222220	Library equipment and furniture	1,000,000		1,000,000		0	1,000,000	
222230	Sport equipment	1,000,000		1,000,000		0	1,000,000	
222240	Kitchen and restaurant equipment and turniture	0		0		0	0	
222250	Other tangible assets	30,000,000		30,000,000	15,220,305	15,220,305	14,779,695	
	TOTAL SUB HEAD	151,000,000	-12,517,245	138,482,755	80,935,811	80,935,811	57,546,944	
ACCOUNT	NATURE OF EXPENDITURE	INITIAL EXPENDITURE ESTIMATES 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	EXPPENDITURE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE PAYMENTS AS AT 31/1/2017	UNUSED CREDIT	OBSERVAT ION
2.3	OTHER TANGIBLE LONG TERM ASSETS IN PROGRESS			0			0	
230100	Current building housing services	0		0		0	0	
230110	Current residential buildings			0		0	0	
230120	currrent commercial buildings	0		0		0	0	
230130	Current industrial buildings			0		0	0	
230140	Other current buildings(gymnasium,sports,ceremonial halls)			0		0	0	
230150	Current road networks,highways,bridges,electricity,etc			0		0	0	
231100	Current fixtures and fittings of buildings			0		0	0	
231110	Current roads and network layouts			0		0	0	
23120	Current plan of gardens squares parks etc			0		0	0	
232110	Current office ,office surveying and planning equipments			0		0	0	
232120	Current road equipments			0		0	0	
232130	Current garden and park equipments			0		0	0	
232140	Current gabbage collection equipments			0		0	0	
232150	Current vehicles and equipments repairs(all services)			0		0	0	
232160	Current various workshops equipments			0		0	0	
232170	Current water and electricity services equipments			0		0	0	
232180	Current equipment for other technical services			0		0	0	
232181	Current building maintainance equipments			0		0	0	
232190	Current computer hardware			0		0	0	
232200	Current building and furniture equipment			0		0	0	
232210	Current office equipment and furniture and furniture			0		0	0	
232220	Current library equipment and furniture			0		0	0	

232230	Current sports equipment			0		0	0	
232240	Current kitchen and restaurant equipments and furnitre			0		0	0	
222250	Other current tangible assets			0		0	0	
	TOTAL SUB HEAD	0		0			0	
2.4	ADVANCE PAYMENTS AND DEPOSITS ON CURRENT CAPITAL ASSETS ORDERS			0			0	
240	ADVACES PAYMENTS ON CURRENT ORDERS OF LONG TERM ASSETS			0			0	
240100	Advances payments and deposits on current Regional and Local			0			0	
240110	Advances payments and deposits on current residential buildings			0			0	
ACCOUNT	NATURE OF EXPENDITURE	INITIAL EXPENDITURE ESTIMATES 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	EXPPENDITURE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE PAYMENTS AS AT 31/1/2017	UNUSED CREDIT	OBSERVAT ION
240130	Advances payments and deposits RLA industrial buildings			0		0	0	
240140	Advances payments and deposits on current other buildings			0		0	0	
240150	Current construction of road networks,highways,electricity etc			0		0	0	
	TOTAL SUB HEAD	0		0		0	0	
241	CONSTRUCTION			0		0	0	
241100	Advance payments and deposits on current layout and			0		0	0	
241110	Advance payments and deposits on current road and			0		0	0	
	TOTAL SUB HEAD	0		0		0	0	
242	ADVANCE PAYMENTS AND DEPOSITS ON CURRENT EQUIPMENT ORDERS			0		0	0	
242100	Advance payment and deposit on current transport equipment			0		0	0	
242110	Advance payment and deposit on current office equipment and furniture			0		0	0	
242120	Advance payment and deposit on current road equipment			0		0	0	
242130	Advance payment and deposit on current park lots and garden equipment			0		0	0	
242140	Advance payment and deposit on current waste removal equipment			0		0	0	
242150	repairs of vehicles			0		0	0	
242160	Advance payment and deposit on current RLA various workshop equipment			0		0	0	
242170	Advance payment and deposit on current water and electricity service equipment			0		0	0	
242180	Advance payment and deposit on other current technical equipment			0		0	0	
242190	Advance payment and deposit on current computer hardware			0		0	0	
242200	Equipment			0		0	0	
242210	Advance payment and deposit on currentoffice equipment and furniture			0		0	0	

242220	Advance payment and deposit on current library equipment and furniture			0		0	0	
242230	Advance payment and deposit on current kitchen and restaurant equipment			0		0	0	
	TOTAL SUB HEAD	0		0		0	0	
2.5	LOANS AND OTHER LONG AND SHORT TERM RECEIVABLES			0		0	0	
250100	Long and medium term third party claims to be cashed			0		0	0	
251100	receivable			0		0	0	
252100	and sundry debtors)			0		0	0	
253100	Guarantees paid to be recovered(state concessionaries etc)			0		0	0	
							0	
							0	
ACCOUNT	NATURE OF EXPENDITURE	INITIAL EXPENDITURE ESTIMATES 2016	SUPPLEMENTARY OR SPECIAL AUTHORISATION	TOTAL	EXPENDITURE VOUCHERS ISSUED AS AT 31/12/2016	EFFECTIVE PAYMENTS AS AT 31/1/2017	UNUSED CREDIT	OBSERVATION
2.6	CONTRIBUTIONS AND TRANSFERS						0	
260	CONTRIBUTIONS			0			0	
260100	Contribution realized without security			0		0	0	
260200	Contribution to social centers			0		0	0	
	TOTAL HEAD	0		0		0	0	
261	TRANSFERS			0		0		
261100	Fixed assets transfers			0		0		
261200	Cash transfers			0		0		
	TOTAL HEAD			0		0		
	TOTAL HEAD OVERALL INVESTMENT AND CAPITALEXPENDITURE	325,230,718	113,998,462	439,229,180	295,758,681	295,758,681	143,470,499	
	EXPENDITURE(PART I AND II)	804,828,602	141,404,370	946,232,972	647,789,590	647,789,590	298,443,382	