

**KUMBO COUNCIL  
BUDGET  
FINANCIAL YEAR 2016**

SN	ACCOUNT	NATURE OF REVENUE	EXECUTED REVENUE RECORDED IN THE PREVIOUS ADM ACCOUNT 2014	BUDGETED REVENUE VOTED BY MUNICIPAL COUNCIL 2015	REVENUE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	REVENUE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
		<b>SECTION 1 REVENUE</b>					
		<b>OPERATING REVENUE</b>					
		<b>RESERVES</b>					
		Reserves earmarked for operation	26,995				
		TOTAL SUBHEAD	<b>26,995</b>	<b>0</b>	<b>0</b>		
		<b>FISCAL REVENUE</b>					
	710100	Proceeds from discharge tax	31,276,775	32,000,000	33,000,000		
	710101	Business licences		5,000,000			
	710102	Liquor licenses	3,193,425	3,500,000			
	710104	Proceeds from other taxes			5,000,000		
	710106	Proceeds from forest royalties	9,704,212	6,000,000	10,000,000		
	710107	Stamp duty on vehicles	30,864,974	30,000,000	35,000,000		
	710108	Automobile stamp duty					
	710109	Property tax on landed assets					
	710110	Tax on games of chance and entertainment		300,000	300,000		
	710111	Stamp duty on vehicles certificates	385,500	700,000	800,000		
	710112	Airport stamp duty					
	710113	Axle tax					
	710114	Other tax revenue	15,542,672	37,000,000	40,000,000		
		TOTAL SUBHEAD	<b>90,967,558</b>	<b>114,500,000</b>	<b>124,100,000</b>		
	711	<b>ADDITIONAL COUNCIL TAX</b>					
	711100	Additional council tax	211,079,049	230,000,000	269,528,602		
		TOTAL SUBHEAD	<b>211,079,049</b>	<b>230,000,000</b>	<b>269,528,602</b>		
	712	<b>LOCAL DEVELOPMENT TAX</b>					
	712100	Local development tax	5,061,273	5,000,000	6,000,000		
		TOTAL SUBHEAD	<b>5,061,273</b>	<b>5,000,000</b>	<b>6,000,000</b>		
	713	<b>PROCEEDS FROM COUNCIL TAXES</b>					
	713100	Cattle slaughter fee	1,112,100	1,500,000	1,500,000		

	713101	Hygiene and sanitation	504,000	1,200,000	1,000,000		
	713102	Impounding taxes	7,058,850	10,000,000	10,000,000		
	713103	Market fee	4,389,150	8,000,000	8,000,000		
	713104	Building permits	13,475,513	15,000,000	15,000,000		
	713105	Dues from temporal occupation of highway	289,800	1,000,000	1,000,000		
	713106	parking taxes	22,697,200	26,000,000	26,000,000		
			EXECUTED REVENUE RECORDED IN THE PREVIOUS ADM ACCOUNT 2014	BUDGETED REVENUE VOTED BY MUNICIPAL COUNCIL 2015	REVENUE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	REVENUE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
	713107	parking fee	4,892,200	10,000,000	10,000,000		
	713108	Entertainment tax					
	713109	Stage dues					
	713110	Advertising tax	215,310	6,000,000	5,000,000		
	713111	Tax for undeveloped plot					
	713112	Council stamp duty	5,110,000	6,000,000	6,000,000		
	713113	Fee for road degradation	113,000	1,000,000	1,000,000		
	713114	Transhumance tax					
	713116	Transport of quarry products		1,000,000	1,000,000		
	713117	Parking lots occupation dues		1,200,000	1,000,000		
	713118	Salvaging tax					
	713119	Communal cattle tax	1,440,960	2,000,000	2,000,000		
	713120	Tax for fire arms		100,000	100,000		
	713121	Quay tickets					
	713122	Other taxes	17,413,400	26,000,000	15,000,000		
		TOTAL SUBHEAD	<b>78,711,483</b>	<b>116,000,000</b>	<b>103,600,000</b>		
		TOTAL HEAD	<b>385,846,358</b>	<b>465,500,000</b>	<b>503,228,602</b>		
		<b>PROCEEDS FROM MANAGEMENT OF LAND AND SERVICES</b>					
	720100	Building rents	37,853,350	25,000,000	25,000,000		
	720101	Deductions for housing occupy by agents					
	720102	Deduction for transport of personnel					
	720103	Hire of halls, trucks, machines and immo	2,499,000	20,000,000	20,000,000		
	720105	Water and electricity transfers					
	720106	Garage transfers					
	720107	Quarry products transfer	115,000	2,000,000	1,000,000		
	720108	Dues from use of facilities classified as dangerous, unhealthy and awkward					
	720111	Proceeds from farm or service franchise	1,800,000	500,000			

	720115	Library proceeds	15,000	100,000	100,000		
	720116						
	720119	Proceeds from from service provided	522,850	1,820,000	1,500,000		
	720120	Reference from services					
	720121	Other proceeds from land use					
		<b>TOTAL SUBHEAD</b>	<b>42,805,200</b>	<b>49,420,000</b>	<b>47,600,000</b>		
			EXECUTED REVENUE RECORDED IN THE PREVIOUS ADM ACCOUNT 2014	BUDGETED REVENUE VOTED BY MUNICIPAL COUNCIL 2015	REVENUE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	REVENUE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
	<b>73</b>	<b>REBATES AND ROYALTIES GRANTED BY THE STATE</b>					
	730100	Rebates on common commodities					
	730101	Rebates on sale of state land	39,929,420	55,000,000	40,000,000		
	730102	Royalties on forest and wildlife	2,000				
	730107	Royalties on energy resources					
	730108	Royalties on tourism					
	730109	Air space charges					
	730110	Royalties on gas sector resources					
	730111	Road use charges					
	730112	Other discount and royalties received					
		<b>TOTAL SUBHEAD</b>	<b>39,931,420</b>	<b>55,000,000</b>	<b>40,000,000</b>		
	<b>74</b>	<b>FINANCIAL INCOME</b>					
	740100	Interest received on fixed bank deposits					
	740101	Interest received on short term loans					
	740102	Interest received on cash advances					
	740103	Dividends received		1,000,000	1,000,000		
	740105	Post maturity interest received					
	740106	Other financial income received					
		<b>TOTAL SUBHEAD</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>		
	<b>75</b>	<b>OPERATING ALLOCATIONS RECEIVED FROM</b>					
	750100	Operating allocations received from state	9,579,999	15,000,000	15,000,000		
	750102	Common decentralisation recurrent fund					
	750103	operating allocations received from other provider orgernisation		15,000,000	15,000,000		
		<b>TOTAL SUBHEAD</b>	<b>9,579,999</b>	<b>30,000,000</b>	<b>30,000,000</b>		
	<b>76</b>	<b>TRANFERS RECEIVED</b>					
	760100	Transfer from the state	14,720,158		20,000,000		
	760101	Transfers received from other foreign bodies					
	760102	Transfers received within the framework					

		of decentralized international cooperation					
	760103	Other transfers received	3,256,000	4,000,000	10,000,000		
		<b>TOTAL SUBHEAD</b>	<b>17,976,158</b>	<b>4,000,000</b>	<b>30,000,000</b>		
	<b>770103</b>	<b>OTHER TRANSFERS RECEIVED</b>					
	770105	Proceeds from fines of common offences	660,000	3,000,000	3,000,000		
	770106	Criminal fines received					
			EXECUTED REVENUE RECORDED IN THE PREVIOUS ADM ACCOUNT 2014	BUDGETED REVENUE VOTED BY MUNICIPAL COUNCIL 2015	REVENUE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	REVENUE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
	ACCOUNT	NATURE OF REVENUE					
	770109	Proceeds from civil or criminal convictions for the benefits of local authority					
	770110	Proceeds from internal sporting activities					
	770111	Voluntary contri from communities communities or non governmental orgernisations					
	770112	Share capital of equipments subvention posted annually to the result of the financial year					
		<b>TOTAL SUBHEAD</b>	<b>660,000</b>	<b>3,000,000</b>	<b>3,000,000</b>		
		<b>TOTAL HEAD</b>					
	<b>78</b>	<b>DEPRECIATION WRITTEN BACK</b>					
		Depreciation written back					
		<b>TOTAL SUBHEAD</b>					
		<b>TOTAL RECURRENT REVENUE</b>	<b>496,799,135</b>	<b>607,920,000</b>	<b>654,828,602</b>		
		<b>PART II INVESTMENT REVENUE</b>					
	<b>10</b>	<b>ALLOTMENT FUNDS RECEIVED</b>					
	100100	Basic allotment fund					
	100110	Original allotment fund					
	100120	Reserves in cash or kind received		8,886,561			
	100130	Gifts and bequest received from investmenst					
	100140	governmental orgernizations towards capital expenditure		50,000,000	50,000,000		
	100150	Other contributions received from investments	27,485,544	20,000,000	20,000,000		
		<b>TOTAL SUBHEAD</b>	<b>27,485,544</b>	<b>78,886,561</b>	<b>70,000,000</b>		
		<b>RESERVES FUND</b>					
	110100	Reserves earmarked for investments					
	110102	Unallocated reserves held assets in quasi -money					
		<b>TOTAL SUBHEAD</b>		<b>0</b>	<b>0</b>		
	<b>14</b>	<b>CAPITAL AND INVESTMENTS GRANTS RECEIVED</b>					
	140100	Capital grants received from the state	64,196,353		20,000,000		

	140120	Capital grants received from FEICOM					
	140130	Capital grants received councils					
	140140	Common decentralisation investment grants RECEIVED		50,000,000	50,000,000		
	140150	Other capital and investment grants received			10,000,000		
		<b>TOTAL SUBHEAD 1.4</b>	<b>64,196,353</b>	<b>50,000,000</b>	<b>80,000,000</b>		
			EXECUTED REVENUE RECORDED IN THE PREVIOUS ADM ACCOUNT 2014	BUDGETED REVENUE VOTED BY MUNICIPAL COUNCIL 2015	REVENUE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	REVENUE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
	<b>15</b>	<b>LONG AND MEDIUM TERM BORROWING</b>					
	150100	Long and medium term loans refundable in local currency					
	150110	Long and medium term loans refundable in foreign currency					
	150120	Long and medium term loans refundable in in kind					
		<b>TOTAL HEAD</b>					
	<b>16</b>	<b>OTHER LONG AND MEDIUM TERM LIABILITIES</b>					
	160100	State advance of more than one year					
	160110	Long and medium term credit granted by suppliers					
		<b>TOTAL HEAD</b>		<b>0</b>	<b>0</b>		
	<b>17</b>	<b>DEBTS RESULTING FROM LONG AND MEDIUM TERM COMMITMENTS</b>					
	170100	Long and medium term debts resulting from the credit gaurantee given					
		<b>TOTAL HEAD</b>		<b>0</b>	<b>0</b>		
	<b>2.5</b>	<b>REPAYMENT OF LOANS AND OTHER LONG AND MEDIUM TERM RECEIVABLES</b>					
	250100	Long and medium term third party claims to be cashed					
	250100	Short term advance payments consolidated into long and medium term debts					
	252100	Other short term receivable consolidated into long and medium term debts (ordinary and sundry debtors)					
	253100	Securty paid to be recovered (state concessionaries holder etc)					

		TOTAL		0	0		
		Realized or non realized contribution through securities					
		Social centers contributions					
		TOTAL HEAD		0	0		
			EXECUTED REVENUE RECORDED IN THE PREVIOUS ADM ACCOUNT 2014	BUDGETED REVENUE VOTED BY MUNICIPAL COUNCIL 2015	REVENUE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	REVENUE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
	ACCOUNT	NATURE OF REVENUE					
	<b>2.8</b>	<b>DEPRECIATION OF FIXED ASSETS</b>					
	280100	Depreciation of other tangible assets					
	<b>7.9</b>	<b>FIXED ASSETS PRODUCTION BY THE REGIONAL AUTHORITY FOR ITSELF</b>					
	790100	Production of tangible assets by the local authority for itself(self assets)					
		TOTAL HEAD 7.9		0	0		
	<b>8.4</b>	<b>CAPITAL ASSETS</b>					
		Transfer of fixed assets					
		<b>TOTAL INVESTMENT REVENUE</b>	<b>91,681,897</b>	<b>128,886,561</b>	<b>150,000,000</b>		
		<b>TOTAL BUDGETED REVENUE</b>	<b>588,481,032</b>	<b>736,806,561</b>	<b>804,828,602</b>		

<b>EXPENDITURE</b>						
			EXPENDITURE RECORDED IN PREVIOUS YR 2014	EXPENDITURE VOTED BY MUNICIPAL COUNCIL 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY
		<b>PART I OPERATING COST</b>				
	<b>6.1</b>	<b>GOODS AND SERVICES CONSUMED</b>				
	610100	Office stationaries and supplies	7,693,054	8,000,000	8,000,000	
	610101	Subscription to various publications		300,000	200,000	
	610102	Cost of printing of tickets stamps etc	1,650,413	4,000,000	4,000,000	
	610103	Cost of printing accounting records	60,000	2,000,000	1,000,000	
	610104	Civil status expenditure	1,064,173	2,000,000	2,000,000	
	610105	Fuel and lubricants	67,890,733	55,000,000	60,350,000	
	610106	Maintainance of water and electricity network	804,353	1,000,000	1,000,000	
	610107	Road network maintainace	17,890,951	75,000,000	75,000,000	
	610108	Building maintainance	9,286,259	10,000,000	10,000,000	
	610109	Maintainance of residence chief executive			1,800,000	
	610110	Purchase of materials and supplies for miscellanous uses	543,780	1,000,000	1,000,000	
	610111	Water consumption in kumbo council bulding	1,907,160	1,500,000	4,000,000	
	610112	Water consumption in chief executive biulding and deputies	87,950	500,000	700,000	
	610113	Electricity consumption in councils buildings	79,085	500,000	500,000	
	610114	Electricity consumption for the residence of chief executive and deputies	397,573	500,000	2,100,000	
	610115	Purchase of minor equipments		500,000	1,000,000	
	610116	Destruction of harmful insects and animals	350,000	700,000	500,000	
	610118	Highway electricity consumption				
		<b>TOTAL SUB HEAD</b>	<b>109,705,484</b>	<b>162,500,000</b>	<b>173,150,000</b>	
	<b>6.11</b>	<b>TRANSPORTATION CONSUMPTION</b>				
	611100	Transportation of councillors		1,000,000	1,000,000	
	611101	Transportation of chief executive and assistants	9,752,600	8,000,000	2,000,000	
	611102	Transportation of secretaries general	400,000	1,000,000	500,000	
	611103	Transportation of accounting officer	925,000	1,000,000	500,000	
	611104	Transportation of resident staff	1,135,000	3,000,000	2,000,000	
	611105	Transportation of non resident staff			0	





		TOTAL SUB HEAD	<b>131,314,999</b>	<b>143,747,973</b>	<b>162,397,884</b>		
	<b>6.3</b>	<b>TAXES AND DUES</b>					
	630100	Windscreen licences		1,500,000	500,000		
	630101	Fiscal stamps					
	630102	Fees for registration of deeds,contracts and purchase orders in case of services provided		3,000,000	1,000,000		
ACCOUNT		NATURE OF EXPENDITURE	EXPENDITURE RECORDED IN PREVIOUS YR 2014	EXPENDITURE VOTED BY MUNICIPAL COUNCIL 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
	630103	Proportional tax on personal property income(TPRCM)					
	630104	Tolls charges		200,000	200,000		
	630105	Other taxes		1,000,000	1,000,000		
		TOTAL SUB HEAD		<b>5,700,000</b>	<b>2,700,000</b>		
		<b>FINANCIAL COST</b>					
	640100	Interest on bank overdrafts	1,581,224	2,000,000	3,000,000		
	640101	Interest on advances received					
	640102	Interest on short term debts					
	640103	Interest on long and medium term loans					
	640105	Other financial expenses	1,063,700	1,000,000	1,000,000		
		TOTAL SUB HEAD	<b>2,644,924</b>	<b>3,000,000</b>	<b>4,000,000</b>		
	650100	Common operating allotment to sub divisional council					
	650101	Grants to schools	9,053,452	3,000,000	3,000,000		
	650102	Grants to social centers(women centers etc)	5,975,547	6,762,311	5,000,000		
	650103	Grants to sports associations	30,000	1,000,000	2,000,000		
	650104	Other grants	1,938,213	500,000	1,500,000		
		TOTAL SUB HEAD	<b>16,997,212</b>	<b>11,262,311</b>	<b>11,500,000</b>		
	<b>6.6</b>	<b>TRANSFERS PAID</b>					
	660100	Contribution toward the running of council union					
	660101	Contribution for the running of local finance divisional committee	484,711	1,000,000	1,200,000		
	660102	Contribution to the functioning of CEFAM	1,673,066	2,000,000	2,000,000		
	660103	Contribution in exchange for decentralized international cooperation	897,824	1,000,000	1,000,000		
	660104	Assistance to population following natural disaster	200,000	2,000,000	2,000,000		
	660105	Other transfers paid(CVUC,FMCU,AMAC,etc)	3,284,493	3,000,000	3,500,000		
	660106	Contributions to the cost of social institutions		500,000	500,000		
		TOTAL SUB HEAD	<b>6,540,094</b>	<b>9,500,000</b>	<b>10,200,000</b>		
		<b>OTHER EXPENSES AND VARIOUS LOSSES</b>					
	670100	Session allowances paid members of deliberating organs	3,156,450	5,740,000	11,200,000		
		Session secretariat and reception allowances of					

ACCOUNT	NATURE OF EXPENDITURE	EXPENDITURE RECORDED IN PREVIOUS YR 2014	EXPENDITURE VOTED BY MUNICIPAL COUNCIL 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
670101	deliberating organs organs	2,714,245	3,500,000	2,000,000		
670102	Special work and representation allowance of chair-person and vice of vdeliberating organs					
670103	Lump sum allowance of members of committees of debating organs	3,030,000	2,000,000	5,600,000		
670104	Duty allowance of the chief executive officer	1,294,590	1,104,000	1,800,000		
670105	Duty allowance of deputies to the chief executive officer	2,207,988	2,943,984	2,400,000		
670106	Representation allowance of the chief executive officer	797,400	797,400	1,800,000		
670107	Representation allowances of deputies			2,400,000		
670108	Insurance premiums to chief executive and deputies	245,332	500,000	1,050,000		
670109	Insurance premiums for council constructions work and buildings					
670110	Insurance premium for water damages and glass breackages		800,000	500,000		
670111	Other insurance premiums(fire ,theft, life and other risk etc	1,937,224	1,000,000	1,000,000		
670112	Professional dues to syndicates		589,836	600,000		
670113	Cost of seminars and conferences	250,000	4,000,000	2,000,000		
670114	Donation gifts and relief	1,943,775	2,000,000	1,000,000		
670115	Other statutory advantages of the chief executive officer		9,000,000			
670116	Credit refund on dues and taxes(income unduly received to be refunded)			500,000		
670117	Treasury shortges , loses on other assets ( casual or by force)and security	3,244,316	2,000,000	3,500,000		
670118	Exchange loses(on buying and selling of currencies)					
670119	Fees paid forexecution of court sentences					
670120	Lateness penalty paid on execution of contracts and purchase orders					
670121	Tranfer fees paid to topographic and cadastral work	250,000	1,000,000	1,000,000		
670122	Cost of sporting activities within teams of the community (Annual horse race)	2,435,305	2,207,160	2,500,000		
670123	Contributions to the functioning of recovery support services for various claims	300,000	1,000,000	1,000,000		
670124	Burial expenses of abandoned corpse		300,000	300,000		
670125	Funeral expenses for local authority staff(permanent staff members of deliberating organs,chief executive and ,deput	425,000	1,000,000	1,000,000		
670126	Cost for acquisition of scarves and badges					
670127	Previous fiscal year deficit to be reduced					
670128	Ancillary charges for the transfer of fixed assets		1,000,000			

670129	Operation of accounting services(fund accounting officer)	45,000	500,000	500,000		
670130	Running cost of contract boards		5,000,000	7,500,000		
	TOTAL SUB HEAD	<b>24,276,625</b>	<b>47,982,380</b>	<b>51,150,000</b>		
	<b>CAPITAL AND INVESTMENT EXPENSES</b>					
6.8	DEPRECIATION ALLOCATION					
ACCOUNT	NATURE OF EXPENDITURE	EXPENDITURE RECORDED IN PREVIOUS YR 2014	EXPENDITURE VOTED BY MUNICIPAL COUNCIL 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
680100	Depreciation allocation on fixed assets					
	TOTAL SUB HEAD					
	<b>TOTAL RECURRENT EXPENDITURE TITLE 1</b>	<b>340,029,149</b>	<b>439,292,664</b>	<b>479,597,884</b>		
	<b>PART II INVESTMENT AND CAPITAL EXPENDITURE</b>					
1.5	<b>REFUND OF LONG AND MEDIUM TERM LOANS</b>					
150100	Long and medium term loans refundable in local currency	10,126,964	12,013,897	16,230,718		
150110	Long and medium term loans refundable in foreign currency					
150120	Long and medium term loans refundable in kind					
150130	Refund of long and medium term debts incurred internally					
	TOTAL SUB HEAD	10,126,964	12,013,897	16,230,718		
1.6	<b>REFUND OF OTHER LONG AND MEDIUM TERM DEBTS</b>					
160100	More than one year state allowance					
160110	Long and medium term credits granted to suppliers					
160120	Short term debts consolidated into long and medium term debts					
160130	Short term debts included by accounting and consolidated into long and medium term debts(state concessionaries,					
	TOTAL SUB HEAD					
	REPAYMENT OF DEBTS RESULTING FROM LONG AND					
1.7	MEDIUM TERM COMMITMENTS					
170100	Long and medium term debts arising from the involvement of security given					
	TOTAL SUB HEAD					
2	<b>INTANGIBLE ASSETS AND EXPENSES PAID BY ANNUITIES</b>					
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)					
204100	Expenses paid through annuities relating to the commitments arising from collaterals or approvals given					

		TOTAL SUB HEAD		0	0		
	2.1	<b>LAND ACQUISITION</b>					
	210100	Construction sites					
	210110	Acquisition of gardens ,parks,graveyard etc	10,073,433	3,000,000	3,000,000		
	210130	Exploitation	1,318,808	1,000,000	1,000,000		
	210140	Other land		1,000,000	1,000,000		
ACCOUNT		NATURE OF EXPENDITURE	EXPENDITURE RECORDED IN PREVIOUS YR 2014	EXPENDITURE VOTED BY MUNICIPAL COUNCIL 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
		TOTAL SUB HEAD	<b>11,392,241</b>	<b>5,000,000</b>	<b>5,000,000</b>		
	<b>2.2</b>	<b>ACQUISITION OF OTHER TANGIBLE ASSTES</b>					
	<b>220</b>	<b>OTHER TANGIBLE ASSETS</b>					
	220100	Building housing services(general service,workshopsschools etc)	6,080,433	10,000,000	35,000,000		
	220120	Commercial buildings					
	220130	Industrial buildings					
	220140	Other buildings	26,448,026	30,000,000	35,000,000		
	220150	Construction of road network ,highways ,bridges,ferries,drains dams,electricity,signposting and street lighting		40,000,000	50,000,000		
		TOTAL SUB HEAD	<b>32,528,459</b>	<b>80,000,000</b>	<b>120,000,000</b>		
	<b>221</b>	<b>PLANNING AND LAYOUT</b>					
	221100	Fixtures and fittings of buildings	4,706,174	3,000,000	3,000,000		
	221110	Roads and network layouts	1,097,100	4,000,000	10,000,000		
	221120	Plan of gardens, public squares,parks etc		15,000,000	20,000,000		
		TOTAL SUB HEAD	<b>5,803,274</b>	<b>22,000,000</b>	<b>33,000,000</b>		
	<b>222</b>	<b>EQUIPMENTS AND AND FURNITURE</b>					
	222100	Transportation equipment	9,727,630	70,000,000	30,000,000		
	222110	Office sueveying and town planning equipment		2,000,000	2,000,000		
	222120	Road equipment	1,049,400	1,000,000	1,000,000		
	222130	Equipment for parks and gardens					
	222140	Garbage collection equipments(AND OF MANAGE- MENT OF BIO AND NON BIODEGRADABLE WASTE)	7,036,190	10,000,000	7,000,000		
	222150	Vehivcles and equipment repairs hardware (all service	68,649,723	55,000,000	70,000,000		
	222160	Various workshops equipments(fire etc)					
	222170	Water and electricity services equipments					
	222180	Equipment for other technical services					
	222181	Building maintainance equipment					
	222190	Computer hardware	1,800,414	2,000,000	3,000,000		
	222200	Building equipment and furniture	999,999	4,000,000	4,000,000		

	222210	Office equipment and furniture		2,000,000	2,000,000		
	222220	Library equipment and furniture		500,000	1,000,000		
	222230	Sport equipment		1,000,000	1,000,000		
	222240	Kitchen and restaurant equipment and furniture		1,000,000	0		
	222250	Other tangible assets	29,638,357	15,000,000	30,000,000		
		<b>TOTAL SUB HEAD</b>	<b>118,901,713</b>	<b>163,500,000</b>	<b>151,000,000</b>		
ACCOUNT	NATURE OF EXPENDITURE	EXPENDITURE RECORDED IN PREVIOUS YR 2014	EXPENDITURE VOTED BY MUNICIPAL COUNCIL 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION	
	<b>2.3</b>	<b>OTHER TANGIBLE LONG TERM ASSETS IN PROGRESS</b>					
	230100	Current building housing services		5,000,000	0		
	230110	Current residential buildings					
	230120	currrent commercial buildings	7,430,834	10,000,000	0		
	230130	Current industrial buildings					
	230140	Other current buildings(gymnasium,sports,ceremonial halls)					
	<b>230150</b>	<b>Current road networks,highways,bridges,electricity,etc</b>					
	<b>231100</b>	<b>Current fixtures and fittings of buildings</b>					
	<b>231110</b>	<b>Current roads and network layouts</b>					
	<b>23120</b>	<b>Current plan of gardens squares parks etc</b>					
	<b>232110</b>	<b>Current office ,office surveying and planning equipments</b>					
	<b>232120</b>	<b>Current road equipments</b>					
	<b>232130</b>	<b>Current garden and park equipments</b>					
	<b>232140</b>	<b>Current gabbage collection equipments</b>					
	<b>232150</b>	<b>Current vehicles and equipments repairs(all services)</b>					
	<b>232160</b>	<b>Current various workshops equipments</b>					
	<b>232170</b>	<b>Current water and electricity services equipments</b>					
	<b>232180</b>	<b>Current equipment for other technical services</b>					
	<b>232181</b>	<b>Current building maintainance equipments</b>					
	<b>232190</b>	<b>Current computer hardware</b>					
	<b>232200</b>	<b>Current building and furniture equipment</b>					
	<b>232210</b>	<b>Current office equipment and furniture and furniture</b>					
	<b>232220</b>	<b>Current library equipment and furniture</b>					
	<b>232230</b>	<b>Current sports equipment</b>					
	<b>232240</b>	<b>Current kitchen and restaurant equipments and furnitre</b>					
	<b>222250</b>	<b>Other current tangible assets</b>					

		TOTAL SUB HEAD	7,430,834	15,000,000	0		
	2.4	ADVANCE PAYMENTS AND DEPOSITS ON CURRENT					
		CAPITAL ASSETS ORDERS					
	240	ADVANCES PAYMENTS ON CURRENT ORDERS OF LONG TERM ASSETS					
	240100	Advances payments and deposits on current Regional and Local					
	240110	Advances payments and deposits on current residential buildings					
			EXPENDITURE RECORDED IN PREVIOUS YR 2014	EXPENDITURE VOTED BY MUNICIPAL COUNCIL 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
	240130	Advances payments and deposits RLA industrial buildings					
	240140	Advances payments and deposits on current other buildings					
	240150	Current construction of road networks,highways,electricity etc					
		TOTAL SUB HEAD		0	0		
	<b>241</b>	<b>ADVANCES PAYMENTS ON CURRENT ORDERS FOR CONSTRUCTION</b>					
	241100	Advance payments and deposits on current layout and maintainance of constructions					
	241110	Advance payments and deposits on current road and networks maintainance					
		TOTAL SUB HEAD		0	0		
	<b>242</b>	<b>ADVANCE PAYMENTS AND DEPOSITS ON CURRENT EQUIPMENT ORDERS</b>					
	242100	Advance payment and deposit on current transport equipment					
	242110	Advance payment and deposit on current office equipment and furniture					
	242120	Advance payment and deposit on current road equipment					
	242130	Advance payment and deposit on current park lots and garden equipment					
	242140	Advance payment and deposit on current waste removal equipment					
	242150	Advance payment and deposit on current all equipments for repairs of vehicles					
	242160	Advance payment and deposit on current RLA various workshop equipment					
	242170	Advance payment and deposit on current water and electricity service equipment					
	242180	Advance payment and deposit on other current technical equipment					
	242190	Advance payment and deposit on current computer hardware					
	242200	Advance payment and deposit on current RLA establishment FURNITURE AND EQ					
	242210	Advance payment and deposit on current office equipment and furniture					
	242220	Advance payment and deposit on current library equipment and furniture					
	242230	Advance payment and deposit on current kitchen and restaurant equipment					
		TOTAL SUBHEAD		0	0		
	<b>2.5</b>	<b>LOANS AND OTHER LONG AND SHORT TERM RECEIVABLES</b>					

	250100	Long and medium term third party claims to be cashed					
	251100	Short term advance payments consolidated into long and medium term receivable					
	252100	Other short term debts consolidated into long and medium terms (ordinary and sundry debtors)					
	253100	Guarantees paid to be recovered (state concessionaries etc)					
			EXPENDITURE RECORDED IN PREVIOUS YR 2014	EXPENDITURE VOTED BY MUNICIPAL COUNCIL 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES APPROVED BY SUPERVISORY AUTHORITY	OBSERVATION
	<b>2.6</b>	<b>CONTRIBUTIONS AND TRANSFERS</b>					
	<b>260</b>	<b>CONTRIBUTIONS</b>					
	260100	Contribution realized without security					
	260200	Contribution to social centers					
		TOTAL HEAD		<b>0</b>	<b>0</b>		
	<b>261</b>	<b>TRANSFERS</b>					
	261100	Fixed assets transfers					
	261200	Cash transfers					
		TOTAL HEAD					
		<b>TOTAL HEAD OVERALL INVESTMENT AND CAPITALEXPENDITURE</b>	<b>186,183,485</b>	<b>297,513,897</b>	<b>325,230,718</b>		
		<b>EXPENDITURE(PART I AND II)</b>	<b>526,212,634</b>	<b>736,806,561</b>	<b>804,828,602</b>		