

**KUMBO COUNCIL
DRAFT BUDGET 2017**

ACCOUNT	NATURE OF REVENUE	EXECUTED REVENUE IN PREVIOUS ADMINISTRATIVE ACCOUT 2015	REVENUE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	REVENUE ESTIMATED BY MUNICIPAL COUNCIL 2017	REVENUE ESTIMATES VOTED BY SUPERVISORY AUTHORITY	OBSERVATION
	SECTION 1 REVENUE					
	OPERATING REVENUE					
	RESERVES					
110101	Reserves earmarked for operation	55,988,215				
	TOTAL SUBHEAD	55,988,215	0	0	0	
	REVENUE FROM TAXES					
710100	Proceeds from discharge tax	31,755,375	33,000,000	35,000,000	35,000,000	
710101	Business licences					
710102	Liqour licenses	75,600				
710105	Fees on transfer of property	0	5,000,000			
710106	Proceeds from forest royalties	13,645,318	10,000,000	11,500,000	11,500,000	
710108	Automobile stamp duty	33,338,564	35,000,000	47,440,150	47,440,150	
710109	Property tax on landed assets					
710110	Tax on games of chance and entertainment		300,000			
710111	Stamp duty on vehicles certificates	307,500	800,000	800,000	800,000	
710112	Airport stamp duty					
710113	Axle tax					
710114	Other tax revenue	39,791,362	40,000,000	41,000,000	41,000,000	
	TOTAL SUBHEAD	118,913,719	124,100,000	135,740,150	135,740,150	
711	ADDITIONAL COUNCIL TAX					
711100	Additional council tax	255,068,098	269,528,602	269,528,602	269,528,602	
	TOTAL SUBHEAD	255,068,098	269,528,602	269,528,602	269,528,602	
712	LOCAL DEVELOPMENT TAX					
712100	Local development tax	7,464,145	6,000,000	7,000,000	7,000,000	
	TOTAL SUBHEAD	7,464,145	6,000,000	7,000,000	7,000,000	
713	PROCEEDS FROM COUNCIL TAXES					
713100	Cattle slaughter fee	958,500	1,500,000	1,500,000	1,500,000	
713101	Hygiene and sanitation	791,000	1,000,000	1,500,000	1,500,000	
713102	Impounding taxes	5,707,150	10,000,000	10,000,000	10,000,000	
713103	Market fee	4,035,100	8,000,000	8,000,000	8,000,000	
713104	Building permits or construction layout dues	13,461,216	15,000,000	16,000,000	16,000,000	

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713105	Dues from temporal occupation of public highway	561,000	1,000,000	2,000,000	2,000,000	
713106	parking taxes	24,958,200	26,000,000	27,500,000	27,500,000	
713107	parking fee	5,418,750	10,000,000	10,000,000	10,000,000	
713108	Entertainment tax					
713109	Stage dues					
713110	Advertising tax	296,100	5,000,000	5,000,000	5,000,000	
713112	Council stamp duty	4,890,000	6,000,000	6,000,000	6,000,000	
713113	Fee for road degradation	36,500	1,000,000	1,000,000	1,000,000	
713114	Transhumance tax					
713115	Transit tax					
713116	Transport of quarry products		1,000,000	1,000,000	1,000,000	
713117	Parking lots occupation dues		1,000,000	1,000,000	1,000,000	
713118	Salvaging tax					
713119	Communal cattle tax	1,254,400	2,000,000	2,000,000	2,000,000	
713120	Tax for fire arms		100,000	100,000	100,000	
713121	Quay tickets					
713122	Other taxes	7,963,776	15,000,000	15,000,000	15,000,000	
	TOTAL SUBHEAD	70,331,692	103,600,000	107,600,000	107,600,000	
	TOTAL HEAD	451,777,654	503,228,602	519,868,752	519,868,752	
72	PROCEEDS FROM MANAGEMENT OF LAND AND SERVICES					
720100	Building rents	22,964,700	25,000,000	30,000,000	30,000,000	
720101	Deductions for housing occupy by agents					
720102	Deduction for transport of personnel					
720103	Hire of halls,trucks,machines and immovables	8,420,994	20,000,000	20,000,000	20,000,000	
720105	Water and electricity transfers					
720106	Garage transfers					
720107	Quarry products transfer	634,000	1,000,000	2,000,000	2,000,000	
720108	Dues from use of facilities classified as dangerous,unhealthy and awkward					
720111	Proceeds from farm or service franchise					
720112	Assets dues of monument and sites developed					
720114	Duty of boats					
720115	Library proceeds	30,000	100,000	100,000	100,000	
720117	Proceeds from graveyard franchise					

720116	Proceeds from advertisement					
720119	Proceeds from service provided	701,500	1,500,000	1,500,000	1,500,000	
720120	Revenue from services					
720121	Other proceeds from land use			1,500,000	1,500,000	
	TOTAL SUBHEAD	32,751,194	47,600,000	55,100,000	55,100,000	
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73	REBATES AND ROYALTIES GRANTED BY THE STATE					
730100	Rebates on common commodities					
730101	Rebates on sale of state land	32,971,655	40,000,000	40,000,000	40,000,000	
730102	Royalties on forest , wildlife and fishery					
730103	Rebates on mineral exploitation					
730104	Royalties on water resources					
730105	Royalties on oil resources					
730106	Royalties on fisheries and livestock resources					
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					
	TOTAL SUBHEAD	32,971,655	40,000,000	40,000,000	40,000,000	
74	FINANCIAL INCOME					
740100	Interest received on fixed bank deposits					
740101	Interest received on short term loans					
740102	Interest received on cash advances					
740103	Interest on long and medium term loan		1,000,000			
740104	Dividends received					
740105	Post maturity interest received					
740106	Other financial income received	129,770				
	TOTAL SUBHEAD	129,770	1,000,000	0	0	
75	OPERATING ALLOCATIONS RECEIVED FROM					0
750100	Operating allocations received from state	881,200	15,000,000	15,000,000	15,000,000	
750101	Operating allocations received from city council					
750102	Common decentralisation recurrent fund					
750103	operating allocations received from other provider orgernisation	950,000	15,000,000	15,000,000	15,000,000	

	TOTAL SUBHEAD	1,831,200	30,000,000	30,000,000	30,000,000	
76	TRANSFERS RECEIVED					
760100	Transfer from the state	19,430,380	20,000,000	33,500,000	33,500,000	
760101	Transfers received from other foreign bodies					
760102	Transfers received within the framework of decentralized international cooperation					
760103	Other transfers received	609,008	10,000,000	10,000,000	10,000,000	
	TOTAL SUBHEAD	20,039,388	30,000,000	43,500,000	43,500,000	
77	OTHER PROCEEDS AND MISCELLANOUS GAINS					
770100	Insurance allowance received					
770101	Profits from trade					
770102	operating gifts and legacies received					
770103	Unjustified cash surplus					
770104	Penalties for late execution of contract	112,892				
770105	Proceeds from fines of common offences	363,000	3,000,000	3,000,000	3,000,000	
770106	Criminal fines received					
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770107	Bills for payment,rendered unpayable by principle					
770108	Bad dets already considered as valueless					
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					
	TOTAL SUBHEAD	475,892	3,000,000	3,000,000	3,000,000	
	TOTAL HEAD					
78	DEPRECIATION WRITTEN BACK					
780100	Depreciation written back					
	TOTAL SUBHEAD					
	TOTAL RECURRENT REVENUE	595,964,968	654,828,602	691,468,752	691,468,752	
	PART II INVESTMENT REVENUE					
10	ALLOTMENT FUNDS RECEIVED					
100100	Basic allotment fund					
100110	Original allotment fund					

100120	Reserves in cash or kind received					
100130	Gifts and bequest received from investmenst					
100140	Governmental orgernizations towards capital expenditure		50,000,000	82,342,000	82,342,000	
100150	Other contributions received from investments		20,000,000	52,485,000	52,485,000	
	TOTAL SUBHEAD	0	70,000,000	134,827,000	134,827,000	
	RESERVES FUND					
110100	Reserves earmarked for investments					
110102	Unallocated reserves held assets in quasi -money					
	TOTAL SUBHEAD		0			
14	CAPITAL AND INVESTMENTS GRANTS RECEIVED					
140100	Capital grants received from the state	60,531,703	20,000,000	20,000,000	20,000,000	
140110	Capital grants received from city council					
140120	Capital grants received from FEICOM					
140130	Capital grants received councils					
140140	Common decentralisation investment grants RECEIVED		50,000,000	25,000,000	25,000,000	
140150	Other capital and investment grants received	40,212,063	10,000,000	25,000,000	25,000,000	
	TOTAL SUBHEAD 1.4	100,743,766	80,000,000	70,000,000	70,000,000	
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15	LONG AND MEDIUM TERM BORROWING					
150100	Long and medium term loans refundable in local currency					
150110	Long and medium term loans refundable in foregn currency					
150120	Long and medium term loans refundable in in kind					
	TOTAL HEAD					
16	OTHER LONG AND MEDIUM TERM LIABILITIES					
160100	State advance of more than one year					
160110	Long and medium term credit granted by suppliers					
	TOTAL HEAD		0			
17	DEBTS RESULTING FROM LONG AND MEDIUM TERM COMMITMENTS					
170100	Long and medium term debts resulting from the credit gaurantee given					
	TOTAL HEAD		0			
2.5	REPAYMENT OF LOANS AND OTHER LONG					

AND MEDIUM TERM RECEIVABLES						
250100	Long and medium term third party claims to be cashed					
251100	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 HEAD		0	0		
2.6	INVESTMENT RECEIVED					
260100	Realized or non realized contribution through securities					
260200	Social centers contributions					
	TOTAL HEAD		0	0		
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2.8	DEPRECIATION OF FIXED ASSETS					
280100	Depreciation of other tangible assets					
7.9	FIXED ASSETS PRODUCTION BY THE REGIONAL AUTHORITY FOR ITSELF					
790100	Production of tangible assets by the local authority for itself(self assets)					
	TOTAL HEAD 7.9		0			
8.4	CAPITAL ASSETS					
840100	Transfer of fixed assets					
	TOTAL INVESTMENT REVENUE	100,743,766	150,000,000	204,827,000	204,827,000	
	TOTAL BUDGETED REVENUE	696,708,734	804,828,602	896,295,752	896,295,752	

EXPENDITURE						
PART I OPERATING COST		EXECUTED EXPENDITURE IN PREVIOUS ADMINISTRATIVE ACCOUNT 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL	EXPENDITURE ESTIMATES VOTED BY SUPERVISORY AUTHORITY	OBSERVATION
6.1	GOODS AND SERVICES CONSUMED					
610100	Office stationaries and supplies	7,697,748	8,000,000	10,000,000	10,000,000	
610101	Subscription to various publications		200,000	200,000	200,000	
610102	Cost of printing of tickets stamps etc	2,981,500	4,000,000	4,000,000	4,000,000	
610103	Cost of printing accounting records	1,441,300	1,000,000	1,000,000	1,000,000	
610104	Civil status expenditure	1,785,600	2,000,000	2,000,000	2,000,000	
610105	Fuel and lubricants	51,383,312	60,350,000	65,000,000	65,000,000	
610106	Maintainance of water and electricity network		1,000,000		0	
610107	Road network maintainace	102,018,701	75,000,000	75,000,000	75,000,000	
610108	Building maintainance	13,352,106	10,000,000	23,000,000	23,000,000	
610109	Maintainance of residence chief executive		1,800,000	7,000,000	7,000,000	
610110	Purchase of materials and supplies for miscellanous uses	9,061,435	1,000,000	2,000,000	2,000,000	
610111	Water consumption in kumbo council bulding	1,057,400	4,000,000	2,100,000	2,100,000	
610112	Water consumption in chief executive building and deputies	46,250	700,000	700,000	700,000	
610113	Electricity consumption in councils buildings		500,000	2,920,000	2,920,000	
610114	Electricity consumption for the residence of chief executive and deputies	486,267	2,100,000	2,100,000	2,100,000	
610115	Purchase of minor equipments	1,044,777	1,000,000	500,000	500,000	
610116	Destruction of harmful insects and animals		500,000	500,000	500,000	
610117	Maintainance of cemeteries					
610118	Highway electricity consumption					
	TOTAL SUB HEAD	192,356,396	173,150,000	198,020,000	198,020,000	
6.11	TRANSPORTATION CONSUMPTION					
611100	Transportation of councillors		1,000,000	1,936,000	1,936,000	
611101	Transportation of chief executive and assistants	1,340,000	2,000,000	2,000,000	2,000,000	
611102	Transportation of secretaries general	75,000	500,000	500,000	500,000	
611103	Transportation of accounting officer	550,000	500,000	500,000	500,000	
611104	Transportation of resident staff	1,565,000	2,000,000	2,500,000	2,500,000	
611105	Transportation of non resident staff		0			

611106	Transportation for final mov,t(death retirement or repatriation)		500,000	300,000	300,000	
611107	Other transportation charges(luggage,effects goods)	321,000	1,000,000	1,000,000	1,000,000	
	TOTAL SUB HEAD	3,851,000	7,500,000	8,736,000	8,736,000	
6.12	OTHER SERVICES CONSUMED					
612100	Postage and telecommunication charges	2,118,683	3,400,000	3,400,000	3,400,000	
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612101	Sharing the cost of preparing tax payers records		300,000	300,000	300,000	
612102	Tax allowance and recovery discount	4,842,000	4,000,000	2,000,000	2,000,000	
612103	Mission Allowance	9,365,000	20,000,000	15,000,000	15,000,000	
612104	Cost of hiring vehicles and other machines	366,000	1,000,000	2,004,195	2,004,195	
612105	Rents and rental charges	272,000	500,000	500,000	500,000	
612106	Fees paid(docs,architects,auditing ,consultancy firms etc)	11,219,546	4,000,000	4,000,000	4,000,000	
612107	Miscellanous concessional maintaimnance (premises,concession in equipment,furniture etc)					
612108	Caretreing charges(gaurding cost)					
612109	Banking services consumed	1,493,552	1,500,000	1,500,000	1,500,000	
612110	Entertainment charges and representation allowance	15,937,992	14,000,000	12,000,000	12,000,000	
612111	Cost of legal notices(inserts,advertising etc)		300,000			
612112	Cost of official celebrations and ceremonies(fairs	3,858,950	8,000,000	5,000,000	5,000,000	
	TOTAL SUB HEAD	49,473,723	57,000,000	45,704,195	45,704,195	
6.2	STAFF COST					
620100	Basic salary and gross salary	85,987,536	105,469,692	112,761,794	112,761,794	
620101	Allowances	7,873,776	8,120,196	12,466,758	12,466,758	
620102	Various discount and bonuses to staff		1,000,000	500,000	500,000	
620103	Overtime					
620104	Various benefits in kind granted to staff	495,000	1,000,000	1,000,000	1,000,000	
620105	Contributions to the National social insurance fund	11,872,533	14,061,027	15,098,394	15,098,394	
620106	Provision for advancement		10,546,969	10,276,179	10,276,179	
620107	Contribution to the state by way of retirement pension for on secondment					
620108	Cost of internship and training for staff	600,000	2,000,000	1,000,000	1,000,000	
620109	Provision for youth employment programmes	3,079,997	9,000,000	4,000,000	4,000,000	
620110	Retirement pension for former W Cameroon council workers	175,524	4,000,000	1,929,000	1,929,000	
620111	Cost of temporary staff		1,000,000			
620112	Internship compensation(students and trainees)	870,000	1,200,000	1,200,000	1,200,000	
620113	Additional staff cost	4,553,000	5,000,000	10,000,000	10,000,000	

	TOTAL SUB HEAD	115,507,366	162,397,884	170,232,125	170,232,125	
6.3	TAXES AND DUES					
630100	Windscreen licences		500,000	500,000	500,000	
630101	Fiscal stamps					
630102	Fees for registration of deeds,contracts and purchase orders in case of services provided	425,300	1,000,000	1,000,000	1,000,000	
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630103	Proportional tax on personal property income(TPRCM)					
630104	Tolls charges		200,000			
630105	Other taxes	544,583	1,000,000	1,000,000	1,000,000	
	TOTAL SUB HEAD	969,883	2,700,000	2,500,000	2,500,000	
6.4	FINANCIAL COST					
640100	Interest on bank overdrafts	2,609,527	3,000,000	5,100,000	5,100,000	
640101	Interest on advances received					
640102	Interest on short term debts					
640103	Interest on long and medium term loans					
640104	Interest on arrears					
640105	Other financial expenses	103,362	1,000,000	1,000,000	1,000,000	
	TOTAL SUB HEAD	2,712,889	4,000,000	6,100,000	6,100,000	
6.5	GRANTS PAID					
650100	Common operating allotment to sub divisional council					
650101	Grants to schools	9,487,524	3,000,000	3,000,000	3,000,000	
650102	Grants to social centers(women centers etc)	13,320,288	5,000,000	5,000,000	5,000,000	
650103	Grants to sports associations	700,200	2,000,000	2,000,000	2,000,000	
650104	Other grants	5,424,769	1,500,000	1,500,000	1,500,000	
	TOTAL SUB HEAD	28,932,781	11,500,000	11,500,000	11,500,000	
6.6	TRANSFERS PAID					
660100	Contribution toward the running of council union					
660101	Contribution for the running of local finance divisional committee	1,033,945	1,200,000	1,500,000	1,500,000	
660102	Contribution to the functioning of CEFAM	1,403,462	2,000,000	2,000,000	2,000,000	
660103	Contribution in exchange for decentralized international cooperation	150,000	1,000,000	1,000,000	1,000,000	
660104	Assistance to population following natural disaster	200,000	2,000,000	2,000,000	2,000,000	
660105	Other transfers paid(CVUC,FMCU,AMAC,etc)	3,323,173	3,500,000	3,500,000	3,500,000	
660106	Contributions to the cost of social institutions		500,000			
	TOTAL SUB HEAD	6,110,580	10,200,000	10,000,000	10,000,000	
6.7	OTHER EXPENSES AND VARIOUS LOSSES					

670100	Session allowances paid members of deliberating organs	3,115,000	11,200,000	11,200,000	11,200,000	
670101	Session secretariat and reception allowances of deliberating organs	1,768,081	2,000,000	2,000,000	2,000,000	
670102	Special work and representation allowance of chair-person and vice of deliberating organs					
670103	Lump sum allowance of members of committees of debating organs	3,243,225	5,600,000	5,600,000	5,600,000	
670104	Duty allowance of the chief executive officer	1,104,000	1,800,000	1,800,000	1,800,000	
670105	Duty allowance of deputies to the chief executive officer	2,943,984	2,400,000	2,400,000	2,400,000	
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670106	Representation allowance of the chief executive officer	797,400	1,800,000	1,800,000	1,800,000	
670107	Representation allowances of deputies		2,400,000	2,400,000	2,400,000	
670108	Insurance premiums to chief executive and deputies		1,050,000	1,000,000	1,000,000	
670109	Insurance premiums for council constructions work and buildings					
670110	Insurance premium for water damages and glass breackages		500,000			
670111	Other insurance premiums(fire ,theft, life and other risk etc)	2,139,789	1,000,000			
670112	Professional dues to syndicates		600,000	600,000	600,000	
670113	Cost of seminars and conferences		2,000,000	1,000,000	1,000,000	
670114	Donation gifts and relief	75,000	1,000,000	1,000,000	1,000,000	
670115	Other statutory advantages of the chief executive officer					
670116	Credit refund on dues and taxes(income unduly received to be refunded)		500,000	5,000,000	5,000,000	
670117	Treasury shortges , loses on other assets (casual or by force)and security	2,982,405	3,500,000	6,000,000	6,000,000	
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		1,000,000	1,000,000	1,000,000	
670122	Cost of sporting activities within teams of the community (Annual horse race)	1,770,382	2,500,000	3,000,000	3,000,000	
	Contributions to the functioning of recovery					
670123	support services for various claims	340,000	1,000,000	1,000,000	1,000,000	
670124	Burial expenses of abandoned corpse		300,000	300,000	300,000	
670125	Funeral expenses for local authority staff(permanent staff members of deliberating organs,chief executive and ,deputies	975,000	1,000,000	1,000,000	1,000,000	
670126	Cost for acquisition of scarves and badges					

670127	Previous fiscal year deficit to be reduced					
670128	Expropriation expenses to be paid					
670129	Operation of accounting services(fund accounting officer)		500,000	500,000	500,000	
670130	Running cost of contract boards	2,385,000	7,500,000	8,500,000	8,500,000	
	TOTAL SUB HEAD	23,639,266	51,150,000	57,100,000	57,100,000	
6.8	DEPRECIATION ALLOCATION					
ACCOUNT	NATURE OF EXPENDITURE	EXECUTED EXPENDITURE IN PREVIOUS ADMINISTRATIVE ACCOUNT 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL	EXPENDITURE ESTIMATES VOTED BY SUPERVISORY AUTHORITY	OBSERVATION
680100	Depreciation allocation on fixed assets					
	TOTAL SUB HEAD					
	TOTAL RECURRENT EXPENDITURE TITLE 1	423,553,884	479,597,884	509,892,320	509,892,320	
	PART II INVESTMENT AND CAPITAL EXPENDITURE					
1.5	REFUND OF LONG AND MEDIUM TERM LOANS					
150100	Long and medium term loans refundable in local currency	13,069,497	16,230,718	19,061,432	19,061,432	
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	13,069,497	16,230,718	19,061,432	19,061,432	
1.6	REFUND OF OTHER LONG AND MEDIUM TERM DEBTS					
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					
1.7	REPAYMENT OF DEBTS RESULTING FROM LONG AND MEDIUM TERM COMMITMENTS					
170100	Long and medium term debts arising from the involvement of security given					
	TOTAL SUB HEAD					
20	INTANGIBLE ASSETS AND EXPENSES PAID BY ANNUITIES					
203100	Expenses payable by annuities to the inclusion and consolidation of short and medium term debts into into long and medium term (AES SONEL,CAMWATER,CAMTEL,FEICOM,etc)					
204100	Expenses paid through annuities relating relating to the commitments					

	arising from collaterals or approvals given					
	TOTAL SUB HEAD		0	0		
2.1	LAND ACQUISITION					
210100	Construction sites					
210110	Gardens ,parks,graveyard and sports		3,000,000			
210120	Roadland					
210130	Exploitation land		1,000,000			
210140	Other land		1,000,000			
ACCOUNT	NATURE OF EXPENDITURE	EXECUTED EXPENDITURE IN PREVIOUS ADMINISTRATIVE ACCOUNT 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL	EXPENDITURE ESTIMATES VOTED BY SUPERVISORY AUTHORITY	OBSERVATION
	TOTAL SUB HEAD	0	5,000,000	0		
2.2	ACQUISITION OF OTHER TANGIBLE ASSTES					
220	OTHER TANGIBLE ASSETS					
220100	Office buildings		35,000,000	35,000,000	35,000,000	
220110	Residential apartment buildings					
220120	Commercial buildings					
220130	Industrial buildings					
220140	Other buildings	49,356,506	35,000,000	55,000,000	55,000,000	
220150	Construction of road network ,highways ,bridges,ferries,drains	36,793,156	50,000,000	110,842,000	110,842,000	
	dams,electricity,signposting and street lighting					
	TOTAL SUB HEAD	86,149,662	120,000,000	200,842,000	200,842,000	
221	PLANNING AND LAYOUT					
221100	Fixtures and fittings of buildings		3,000,000	3,000,000	3,000,000	
221110	Roads and network layouts		10,000,000			
221120	Plan of gardens, public squares,parks etc		20,000,000	10,000,000	10,000,000	
	TOTAL SUB HEAD	0	33,000,000	13,000,000	13,000,000	
222	EQUIPMENT AND AND FURNITURE					
222100	Transportation equipment	32,514,102	30,000,000	30,000,000	30,000,000	
222110	Office sueveying and town planning equipment		2,000,000			
222120	Road equipment	4,825,000	1,000,000			
222130	Equipment for parks and gardens					
222140	Garbage collection equipments(AND OF MANAGE- MENT OF BIO AND NON BIODEGRADABLE WASTE)		7,000,000	7,000,000	7,000,000	
222150	Vehivcles and equipment repairs hardware (all services)	59,123,539	70,000,000	70,000,000	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	999,999	3,000,000	3,000,000	3,000,000	
222200	Building equipment and furniture	6,010,183	4,000,000	10,000,000	10,000,000	
222210	Office equipment and furniture	1,917,925	2,000,000	3,000,000	3,000,000	
222220	Library equipment and furniture	750,000	1,000,000	500,000	500,000	
222230	Sport equipment		1,000,000			
222240	Kitchen and restaurant equipment and furniture		0			
222250	Other tangible assets	22,568,367	30,000,000	30,000,000	30,000,000	
	TOTAL SUB HEAD	128,709,115	151,000,000	153,500,000	153,500,000	
ACCOUNT	NATURE OF EXPENDITURE	EXECUTED EXPENDITURE IN PREVIOUS ADMINISTRATIVE ACCOUNT 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL	EXPENDITURE ESTIMATES VOTED BY SUPERVISORY AUTHORITY	OBSERVATION
2.3	OTHER TANGIBLE LONG TERM ASSETS IN PROGRESS					
230100	Current building housing services		0			
230110	Current residential buildings					
230120	currrent commercial buildings		0			
230130	Current industrial buildings					
230140	Other current buildings(gymnasium,sports,ceremonial halls)					
230150	Current road networks,highways,bridges,electricity,etc					
231100	Current fixtures and fittings of buildings					
231110	Current roads and network layouts					
231120	Current plan of gardens squares parks etc					
232110	Current office ,office surveying and planning equipments					
232120	Current road equipments					
232130	Current garden and park equipments					
232140	Current gabbage collection equipments					
232150	Current vehicles and equipments repairs(all services)					
232160	Current various workshops equipments					
232170	Current water and electricity services equipments					
232180	Current equipment for other technical services					
232181	Current building maintainance equipments					
232190	Current computer hardware					
232200	Current building and furniture equipment					
232210	Current office equipment and furniture and furniture					

232220	Current library equipment and furniture					
232230	Current sports equipment					
232240	Current kitchen and restaurant equipments and furnitre					
232250	Other current tangible assets					
	TOTAL SUB HEAD	0	0			
2.4	ADVANCE PAYMENTSAND 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 authority building housing services					
240110	Advances payments and deposits on current residential buildings(staff building or dormitories)					
ACCOUNT	NATURE OF EXPENDITURE	EXECUTED EXPENDITURE IN PREVIOUS ADMINISTRATIVE ACCOUNT 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL	EXPENDITURE ESTIMATES VOTED BY SUPERVISORY AUTHORITY	OBSERVATION
240120	Advance payment and deposit on current RLA commercial building					
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		
241	ADVANCES PAYMENTS ON CURRENT ORDERS FOR CONSTRUCTION					
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		
242	ADVANCE PAYMENTS AND DEPOSITS ON CURRENT EQUIPMENT ORDERS					
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		
2.5	LOANS AND OTHER LONG AND SHORT TERM RECEIVABLES					
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)					
ACCOUNT	NATURE OF EXPENDITURE	EXECUTED EXPENDITURE IN PREVIOUS ADMINISTRATIVE ACCOUNT 2015	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL 2016	EXPENDITURE ESTIMATES VOTED BY MUNICIPAL COUNCIL	EXPENDITURE ESTIMATES VOTED BY SUPERVISORY AUTHORITY	OBSERVATION
2.6	CONTRIBUTIONS AND TRANSFERS					
260	CONTRIBUTIONS					
260100	Contribution realized without security					
260200	Contribution to social centers					
	TOTAL HEAD		0	0		
261	TRANSFERS					
261100	Fixed assets transfers					
261200	Cash transfers					
	TOTAL HEAD					
	TOTAL HEAD OVERALL INVESTMENT AND CAPITAL EXPENDITURE	227,928,274	325,230,718	386,403,432	386,403,432	
	EXPENDITURE (PART I AND II)	651,482,158	804,828,602	896,295,752	896,295,752	