

BAMENDA III COUNCIL

ADMINISTRATIVE ACCOUNT

**EXERCISE 2017
FINANCIAL YEAR**

**ADMINISTRATIVE ACCOUNT
COMPTE ADMINISTRATIF
EXERCISE 2017**

FINANCIAL YEAR

STATISTICAL DATA DONNEES STATISTIQUE

Population.....Over 100.000.....inhabitants
Population
habitants
Area74.61.....in square kilometers
Superficie km²

Number of Municipal Councillors.....31.....
Nombre de conseillers municipaux

Number of kilometers for which the council is responsible.....76 km 2
Nombres des kilomètre de route á la charge de la commune

Staff on Roll.....Male 30, Female 24

Revenue collected during the last three financial years as shown in the administrative accounts.
Recettes recouvrées d'après le résultat des trios derniers comptes administratifs

Year	Revenue	Expenditure
2014	355,302, 252	353, 249,382
2015	396, 460,889	392, 135,822
2016	394.926.893	379.152.840

**ADMINISTRATIVE ACCOUNT
COMPTE ADMINISTRATIF**

**PART ONE
PREMIERE PARTIE**

**REVENUE STATEMENT
ETAT D'EXERCUTION DES RECETTES**

**ADMINISTRATIVE ACCOUNT
COMPTE ADMINISTRATIF**

**MEMORANDUM
RAPPORT DE PRESENTATION**

**Exercise 2017
Financial year**

**ADMINISTRATIVE ACCOUNT
COMPTE ADMINISTRATIF**

Titl e	Class head subhead paragraph	Nature of Revenue	Initial revenue estimates	Supplement ary budget, special authorizati on & credit transfer	Total	Revenue vouchers issued as at 31 DEC 2017	Effective vouchers issued as at 31 DEC 2017	Non- value revenu e	Recoverabl e outstanding revenue	Doubtful Revenue	Irrevocable Revenue	Observation
1		RECURRENT REVENUE										
	110101	Reserves allocated for functioning		9.464.432	9.464.432	9.464.432	9.464.432					
	7	Operating revenue										
	7.1	REVENUE FROM TAXES, ADDITIONAL COUNCIL TAXES, LOCAL TAXES										
	710	FISCAL REVENUE										
	710 100	Proceeds from discharge tax	66,000,000		66,000,000	4,412,550	4,412,550				61,587,450	
	710 101	Proceeds from licenses										
	710 102	Proceeds from business license										
	710 105	Proceeds from transfer of buildings etc										
	710 106	Proceeds from forestry royalties	6,000,000		6,000,000	5,815,280	5,815,280				184,720	
	710 108	Stamp duty on vehicle certificates										
	710 109	Proceeds from real estate tax e.g. land	37,000,000		37,000,000						37,000,000	
	710 110	Game of chance and entertainment tax										
	710 111	Stamp duty on automobile registration and certificate										
	710 112	Airport Stamp duty										
	710 113	Axle tax										
	710 114	Proceeds from any other tax	17,000,000		17,000,000						17,000,000	
		TOTAL SUB HEAD 7.10	126,000,000		126,000,000	10,227,830	10,227,830				115.772.170	
	7.11	ADDITIONAL COUNCIL TAXES ON TAXES										
	711 100	Additional council taxes on taxes	190,000,000		190,000,000	159.067.446	159.067.446				30,932,554	
	711 101	Additional Council Tax local levy	10.000.0000		10.000.000	19.709.831	19.709.831				9.709.831	
		TOTAL SUB HEAD 7.11	200,000,000		200,000,000	178,777.277	178,777,277				22.686.166	

Title	Class head subhead paragraph	Nature of Revenue	Initial revenue estimates	Supplementary budget, special authorization & credit transfer	Total	Revenue vouchers issued as at 31 DEC. 2017	Effective vouchers issued as at 31 DEC 2017	Non-value revenue	Recoverable outstanding revenue	Doubtful Revenue	Irrecouvable Revenue	Observation
1	7.12	Local development Tax										
	712 100	Local development Tax										
		Total sub head 7.12										
	7.13	Revenue from council taxes										
	713 100	Cattle slaughter tax										
	713 101	Hygiene and sanitation tax	2,000,000		2,000,000	1.198.500	1.198.500				801,500	
	713 102	Proceeds from impounding	1,000,000		1,000,000	180,000	180,000				820,000	
	713 103	Proceeds from stand-in Market	3,000,000		3,000,000	620,000	620,000				2,380,000	
	713 104	Proceeds from building or settlement permit taxes										
	713 105	Proceeds from the temporary occupation of public highway	8.000.000		8.000.000	4.226.750	4.226.750				3,773,250	
	713 106	Proceeds from the occupation to parking lots										
	713 107	Parking fees	6.000.000		6.000.000	118,425	118,425				5,881,575	
	713 108	Entertainment tax	1.000.000		1.000.000						1.000.000	
	713 109	Stadium fees										
	713 110	Advertisement tax										
	713 112	Communal stamp duty	16.000.000		16.000.000	11,024,600	11,024,600				4,975,400	
	713 113	Road surface degradation charges										
	713 114	Transhumance tax										
	713 115	Transit tax										
	713 116	Tax on the transportation of quarry products										
	713 117	Parking duties										
	713 118	Salvaging tax										
	713 119	Municipal cattle tax										
	713 120	Tax on firearms										
	713 121	Platform tickets	13.000.000		13.000.000	4,460,000	4,460,000				8,540,000	
	713 122	Other council taxes	15.000.000		15.000.000	7.428.106	7.428.106				7,571,894	
		TOTAL SUB HEAD 7.13	65.000.000		65.000.000	29.256.381	29.256.381				35,743.619	
		TOTAL HEAD 7.1	391.000.000		391.000.000	218.261.488	218.261.488				182.448.434	
	7.2	PROCEED FROM THE USE OF COUNCIL PROPERTY AND SERVICE										
	720											
	720 100	Rents from building (market stall)	8.000.000		8.000.000	5.366.800	5.366.800				2,633,200	
	720 101	Deductions from housing of staff										

Titl e	Class head subhead paragraph	Nature of Revenue	Initial revenue estimates	Supplement ary budget, special authorizatio n & credit transfer	Total	Revenue vouchers issued as at 31 DEC 2017	Effective vouchers issued as at 31 DEC 2017	Non-value revenue	Recoverable outstanding revenue	Doubtful Revenue	Irremovabl e Revenue	Observation
	720 102	Deductions from transportation of staff										
	720 103	Rental of furniture, reception halls, trucks, machinery, and other moveable and immoveable property										
	720 105	Proceeds from provision of water and electricity	15.900.000		15.900.000	35.749.100	35.749.100					19,849,100
	720 106	Proceeds from transfer of garages										
	720 107	Proceeds from quarry products (sand, stones, pozzolan etc)	100.000		100.000						100,000	
	720 108	proceeds from the exploitation of establishments classified as hazardous, unhealthy or uncomfortable										
	720 111	Proceeds from leased or licensed services										
	720 112	Right of access to monuments and sites developed by the regional local authority										
	720 114	Loading fees										
	720 115	Proceeds from library										
	720 116	Proceeds from advertising space										
	720 117	Proceeds from cemeteries										
	720 119	Proceeds from services provided										
	720 120	Revenue from services										
	720 121	Other revenue from the exploitation of property										
		TOTAL HEAD 7.2	24.000.000		24.000.000	41.115.900	41.115.900				2.733.200	19.849.100
	7.3	FESS AND ROYALTIES GRANTED BY THE STATE										
	730											
	730 100	Rebates on commodities										
	730 101	Rebate on the sale of state land										
	730 102	Royalties on forest, wildlife and fishery resources										
	730 103	Royalties on mineral resources										
	730 104	Royalties on water resources										
	730 105	Royalties on oil resources										
	730 106	Royalties on fishery and livestock resources										
	730 107	Royalties on energy resources										
	730 108	Royalties on tourist resources										
	730 109	Aerospace taxes										
	730 110	Royalties on gas sector resources										
	730 111	Road usage royalty										
	730 112	Other rebate and fees received										

Titl e	Class head subhead paragraph	Nature of Revenue	Initial revenue estimates	Supplement ary budget, special authorizatio n & credit transfer	Total	Revenue vouchers issued as at 31 Dec. 2017	Effective vouchers issued as at 31 DEC 2017	Non-value revenue	Recov era ble outstandi ng revenue	Doubtful Revenue	Irrevocable Revenue	Observation
		Total head 7.3										
	7.4	Financial income										
	740 100	Interest on bank deposit account										
	740 101	Interest on short term loans										
	740 102	Interest on cash advances										
	740 103	Interest on medium and long term loans										
	740 104	Dividends received										
	740 105	Default interest received										
	740 106	Other financial income received										
		Total head 7.4										
	7.5	Allocations and operating subsidies received										
	750											
	750 100	Operating subsidies received from the state				1,000,000	1,000,000					1,000,000
	750 101	Operating subsidies received from the city council	40.000.000		40.000.000	40,000,000	40,000,000					
	750 102	Common decentralization operating allocations										
	750 103	Operating subsidies received from other providers										
		Total head 7.5	40.000.000		40.000.000	41,000,000	41,000,000					1,000,000
	7.6	Transfers received										
	760											
	760.100	Transfer received from the state		639,000	639,000	639,000	639,000					
	760.101	Transfers received from other national institutions										
	760.102	Transfers received from the framework of decentralized international cooperation										
	760 103	Other transfers received										
		Total head 7.6		639,000	639,000	639,000	639,000					
	7.7	Other miscellaneous income are profits										

Title	Class head subhead paragraph	Nature of Revenue	Initial revenue estimates	Supplementary budget, special authorization & credit transfer	Total	Revenue vouchers issued as at 31 Dec. 2017	Effective vouchers issued as at 31 DEC 2017	Non-value revenue	Recoverable outstanding revenue	Doubtful Revenue	Irrecouvable Revenue	Observation
	770											
	770 100	Insurance payment received										
	770 101	Exchange gains										
	770 102	Gifts, legacies received intended for operation										
	770 103	Unjustified cash surpluses										
	770 104	Penalty or late execution of contracts received										
	770 105	Proceed from police fines received										
	770 106	Criminal fines received										
	770 107	Proceeds from debt obligations payable affected by the four year limitation (cash, certificates, money orders and cheques not paid at the treasury and the bank due to the fault of the creditor)										
	770 108	Bad debt already considered as intangibles										
	770 109	Proceeds from civil or criminal convictions for the benefit of local authority										
	770 110	Products from internal sporting activities										
	770 111	Voluntary contributions by communities or NGO's to operating expenses	2.000.000		2.000.000	403.100	403.100				1,596,900	
	770 112	Share of the equipment of the subsidies carried forward annually to the balance of the fiscal year										
		TOTAL HEAD 7.7	2.000.000		2.000.000	403.100	403.100				1,596,900	
	7.8	DEPRECIATION CARRIED FORWARD										
	780 100	TOTAL										
	790 100	Production of fixed assets by the regional and local authority for itself for its own equipment										

Title	Class head subhead paragraph	Nature of Revenue	Initial revenue estimates	Supplementary budget, special authorization & credit transfer	Total	Revenue vouchers issued as at 31 DEC. 2017	Effective vouchers issued as at 31 DEC 2017	Non-value revenue	Recoverable outstanding revenue	Doubtful Revenue	Irrevocable Revenue	Observation
		TOTAL HEAD 7.9										
		TOTAL RECURRENT REVENUE	457.000.000	10.103.432	467.103.432	310.883.920	310.883.920				186.778.443	
	1.00	ENDOWMENT FUND										
	100 100	Basic endowment fund (integration of existing assets)										
	100 110	Original endowment (new)										
	100 120	Cash or non cash transfers received										
	100 130	Gifts and legacies for investments received										
	100 140	Voluntary contributions for communities or NGO's for investment expenditure	50.000.000		50.000.000						50.000.000	
	100 150	Other contributions received for investment	18.000.000	586,736,819	604,736,819	586,736,819	586,736,819				18,000,000	
		TOTAL HEAD 1.0	68.000.000	586,784,819	654,736,819	586,736,819	586,736,819				68,000,000	
	1.1	RESERVED FUND										
	110 100	Reserve allocated for investment		6.309.621	6.309.621	6.309.621	6.309.621					
	110 102	Unallocated reserves maintained in assets as quasi money										
		TOTAL HEAD 1.1		6.309.621	6.309.621	6.309.621	6.309.621					
	1.2	CUMULATIVE RESULTS OF COMMERCIAL ACCOUNTING										
	120 100	Profit allocated – financial year										
	120 200	Deficit to be offset-financial year										
		Total head 1.2										
	1.3	ADJUSTMENT OF ASSET VALUE (SPECIAL PROVISION)										

Titl e	Class head subhead paragrap h	Nature of Revenue	Initial revenue estimates	Supplementar y budget, special authorization & credit transfer	Total	Revenue vouchers issued as at 31 DEC 2017	Effective vouchers issued as at 31 DEC 2017	Non- value revenue	Recoverable outstanding revenue	Doubtful Revenue	Irrecouvable Revenue	Observatio n
	130 100	legal fixed assets revaluation gap										
	130 200	Free immobilized assets revaluation gap										
		Total head 1.3										
	1.4	Equipment and investment endowments and subsidies received										
	140 100	Equipment subsidies received from the state										
	140 110	Equipment subsidies received from the city council										
	140 120	Equipment subsidies received from FEICOM										
	140 130	Equipment subsidies received from councils										
	140 140	Common decentralization fund for investment	25.000.000		25.000.000						25.000.000	
	140 150	Other equipment and investment subsidies										
		Total head 1.4	25.000.000		25.000.000						25.000.000	
	1.5	Long and medium term loans										
	150 100	Long and medium term loans refundable in local currency										
	150 110	long and medium loans refundable in foreign currency										
	150 120	Long and medium term loans refundable in kind										
	150 130	Refund of long and medium term debts contracted internally										
		Total head 1.5										
	1.6	Other long and medium term liabilities										
	160 100	State advances for more than one year.										
	160 110	Long and medium term credit granted by suppliers										
	160 120	Short term debts consolidated into long and long and medium term debts										

Titl e	Class head subhead paragrap h	Nature of Revenue	Initial revenue estimates	Supplementary budget, special authorization & credit transfer	Total	Revenue vouchers issued as at 31 DEC. 2017	Effective vouchers issued as at 31 DEC 2017	Non- value reve nue	Recover able outstan ding revenue	Doubtful Revenue	Irrevocable Revenue	Observation
	160 130	Short term debt integrated into accounts and consolidated in the long and medium term debt (state concessionaries, FEICOM, etc)										
		Total head 1.6										
		Total investment revenue title II	93.000.000	593.046.440	686.046.440	593.046.440	593.046.440				93,000.000	
		Total of budgetary revenue title I and II	550.000.000	603.149.872	1.153.149.872	903.930.350	903.930.350				279.778.443	

**ADMINISTRATIVE ACCOUNT
COMPTE ADMINISTRATIF**

**PART TWO
DEUXIEME PARTIE**

EXPENDITURE STATEMENT

**ETAT D'EXECUTION DES
DEPENSES**

Title	Class Head Sub Head Paragraph	Nature Of Expenditure	Ordinary Budget (initial budget)	Additional Budget, Special Authorization & Credit Transfer	Total	Total Real Commitment As At 31 DEC 2017	Amount Of Ordered Payment As At 31 DEC 217	Not Payment As At 31 Dec 2017	Committed Expenditure Not Settled	Expenditure Settled But Not Authorized As At 31 Dec 2017	Unused Investment Credit Carried Forward Next Budget	Observation
		Recurrent expenditure										
	6.1	Consumed goods and services										
	6.10	Consumed materials and supplies										
	610 100	Office supplies	11.000.000	5,000,000	16.000.000	12,999,994	12,999,994				3,000,006	
	610 101	Subscriptions various publications	200.000		200.000						200,000	
	610 102	Cost of printing tickets, stamps and windscreen license	2.000.000		2.000.000	106,400	106,400				1,893,600	
	610 103	Cost of printing registers and accounting records	4.000.000		4.000.000	3,530,870	3,530,870				469.130	
	610 104	Civil status expenditure (registers, booklet, forms etc)	4.000.000	(2,000,000)	2.000.000	739,350	739,350				1,260.650	
	610 105	Fuel and lubricants	20.000.000	3.000.000	23.000.000	8,619,497	8,619,497				14,380,503	
	610 106	Water and electricity network maintenance	3.500.000		3.500.000						3,500,000	
	610 107	Road maintenance	15.000.000	(3,000,000)	12.000.000						12,000,000	
	610 108	Building maintenance	3.000.000	(3,000,000)								
	610 109	Maintenance of chief executive resident	1.800.000		1.800.000	1,488,679	1,488,679				311.321	
	610 110	Purchase of materials and supplies for consumption and miscellaneous maintenance	5.000.000	5,000,000	10.000.000	9,731,898	9,731,898				268,102	
	610 111	Water consumption in council buildings	200.000		200.000						200,000	
	610 112	Water consumption in the chief executive's residence	500.000		500.000	441,661	441,661				58,339	
	610 113	Electricity consumption in the council building	500.000		500.000	5,165	5,165				494,835	
	610 114	Electricity consumption in the chief executive's residence	1.500.000		1.500.000	1,325,000	1,325,000				175,000	
	610 115	Purchase of small equipment										
	610 116	Pest control	300.000		300.000						300,000	
	610 117	Maintenance of cemeteries										
	610 118	Electricity consumption in highways										
		Total subhead 6.1	72.500.000	5.000.000	72.500.000	38,988,514	38,988,514				38.511.486	
	6.11	Transportation consumed										
	611 100	Transportation of Councilors	3.000.000		3.000.000	810,000	810,000				2.190.000	
	611 101	Transportation of Chief Executive's and deputy	3.000.000		3.000.000						3.000.000	
	611 102	Transportation of Secretary General	750.000		750.000						750.000	
	611 103	Transportation of Accounting Officer	750.000		750.000						750.000	
	611 104	Transportation of Resident Staff	1.000.000		1.000.000						1.000.000	
	611 105	Transportation of Foreign Staff										
	611 106	Transportation of Final Movement (Death Retirement Repatriation etc)	1.500.000		1.500.000						1.500.000	
	611 107	Other Transportation expenses (luggage Retirement goods etc)	500.000		500.000						500.000	

Title	Class Head Sub Head Paragraph	Nature Of Expenditure	Ordinary Budget (initial budget)	Additional Budget, Special Authorization & Credit Transfer	Total	Total Real Commitment As At 31 DEC 2017	Amount Of Ordered Payment As At 31 DEC 217	Not Payment As At 31 Dec 2017	Committe d Expendit ure Not Settled	Expendit ure Settled But Not Authoriz ed As At 31 Dec 2017	Unused Investment Credit Carried Forward Next Budget	Observatio n
		Total subhead 6.11	10.500.000		10.500.000	810.000	810.000				9.690.000	
	6.12	Other services consumed										
	612 100	Post and telecommunications charges	3.000.000		3.000.000	1.040.339	1.040.339				1.959.661	
	612 101	Sharing of costs of preparation of taxpayer's record	500.000		500.000						500.000	
	612 102	Bonuses and remittances for the recovery of taxes and levies	1.000.000		1.000.000						1.000.000	
	612 103	Mission expenses	6.000.000	2,000,000	8.000.000	6,585,000	6,585,000				1,415,000	
	612 104	Cost of hiring vehicles and other machines										
	612 105	Rents and rental charges										
	612 106	Fees paid (doctors, architects, auditing and consulting firms)	4.000.000		4.000.000						4.000.000	
	612 107	Concession for sundry maintenance (premises, equipment furniture concessions etc)										
	612 108	Caretaking charges										
	612 109	Banking services consumed (account maintenance, and fund transfer charges)	400.000	500,000	900.000	469,819	469,819				430.181	
	612 110	Hospitality and entertainment expenses	6.000.000	(1.000,000)	5,500.000	1,495,739	1,495,739				5.504.261	
	612 111	Legal notice fees (insertion, advertising etc)	2.000.000		2.000.000	600,000	600,000				1.400.000	
	612 112	Official ceremonies and celebration expenses (trade fair, fun fair etc)	8.500.000		8.500.000	1,850,000	1,850,000				6.650.000	
		Total subhead 6.12	31.400.000	1.500.000	32.900.000	12.040.897	12.040.897				20.859.103	
		Total head 6.1	114.400.000	6.500.000	120.900.000	51.839.411	51.839.411				69.060.589	
	6.2	Personnel cost										
	620 100	Basic and gross salary	49.063.464		49.063.464	39,741,817	39,741,817				9.321.647	
	620 101	Benefits	8.460.720		8.460.720	6.747.493	6.747.493				1.713.227	
	620 102	Personnel incentives and remittances	3.000.000		3.000.000	2790.000	2.790.000				210.000	
	620 103	Overtime	500.000		500.000						500.000	
	620 104	Non-cash benefits paid to staff	1.500.000		1.500.000	640,000	490,000				1.010.000	
	620 105	Contributions paid to the National Insurance Fund	9.773.749		9.773.749	6.917,321	6.917,321				2.856.428	
	620 106	Provisions	2.453.173		2.453.173						2.453.173	
	620 107	Contributions to pension schemes of civil servants on secondment										
	620 108	Staff internship and training cost	3.000.000		3.000.000						3.000.000	
	620 109	Provision for youth employment programme	4.500.000		4.500.000						4.500.000	
	620 110	Retirement benefits for staff of council in former west Cameroon										
	620 111	Temporary staff	15.598.616		15.598.616	12.870.999	12.870.999				2.727.617	
	620 112	Internship allowance	200.000		200.000						200.000	
	620 113	Other personnel cost	6.000.000		6.000.000	1,951,000	1,951,000				4.049.000	
		TOTAL HEAD 6.20	104.049.722		104.049.722	71.508.630	71.508.630				32.541.092	

Title	Class Head Sub Head Paragraph	Nature Of Expenditure	Ordinary Budget (initial budget)	Additional Budget, Special Authorization & Credit Transfer	Total	Total Real Commitment As At 31 DEC 2017	Amount Of Ordered Payment As At 31 DEC 217	Not Payment As At 31 Dec 2017	Committed Expenditure Not Settled	Expenditure Settled But Not Authorized As At 31 Dec 2017	Unused Investment Credit Carried Forward Next Budget	Observation
	6.3	Taxes and levies										
	6.30											
	630 100	Windscreen licenses	300.000		300.000						300.000	
	630 101	Fiscal stamps	200.000		200.000						200.000	
	630 102	Stamp duties, contracts purchase orders case of services provided										
	630 103	Proportional tax on income from movable capital										
	630 104	Toll gate fees	100.000		100.000	29,000	29,000				71.000	
	630 105	Other taxes	2.000.000		2.000.000						2.000.000	
		Total head 6.3	2.600.000		2.600.000	29.000	29.000				2.571.000	
	6.4	Financial expenses										
	6.40											
	640 100	Interest on bank overdraft	500.000		500.000						500.000	
	640 101	Interest on advances received										
	640 102	Interest on short-term debts										
	640 103	Interest on medium and long term debts										
	640 104	Interest on arrears										
	640 105	Other financial expenses	200.000		200.000						200.000	
		Total head 6.4	700.000		700.000						700.000	
	6.5	Subsidies allocated										
	650 100	General operating subsidies allocated to sub divisional councils										
	650 101	Subsidies to schools	6,000,000	639.000	6.369.000	1,000,000	1,000,000				5.639.000	
	650 102	Subsidies to social centers (women's centers)	6,000,000		6,000,000						6.000.000	
	650 103	Subsidies to sports associations	2,000,000		2,000,000	1,970,000	1,970,000				30.000	
	650 104	Other subsidies paid	7,000,000		7,000,000	5,419,999	5,419,999				1.580.001	
		Total head 6.5	21,000,000	639.000	21,639,000	8.389.999	8.389.999				13.249.001	
	6.6	Transfers made										
	660											
	660 100	Contribution to the functioning of council unions										
	660 101	Contribution of the functioning of local finance divisional committee	1.000.000		1.000.000	811,149	811,149				188.851	
	660 102	Contribution to the functioning of CEFEM										
	660 103	Contribution to decentralized interractional cooperation	4.000.000		4.000.000	3,900,000	3,900,000				100.000	
	660 104	Assistance to populations following natural disasters	1.000.000	(500,000)	500.000						500.000	
	660 105	Other transfers mad(UCCC, AMAC UTO)	3.000.000	500,000	3.500.000	3,175,838	3,175,838				324.162	
	660 106	Contribution to expenditure										

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		Total head 6.6	9.000.000		9.000.000	7.886.987	7.886.987				1.113.013	
	6.7	Sundry expenses and losses										
	6.70											
	670.100	Session allowances paid to members of deliberating organs	10.850.000		10.850.000	5,420,100	5,420,100				5.429.100	
	670.101	Secretarial and reception fees of sessions of deliberating organs	11.500.000		11.500.000	9.197.166	9.197.166				2.302.834	
	670.102	Special duty and representation allowances of chairpersons and vice chairpersons of deliberating organs										
	670.103	Lump sum allowances of members of committees of deliberating organs	6.000.000		6.000.000	2,523,150	2,523,150				3.476.850	
	670.104	Duty allowances of executive officer	1.800.000		1.800.000	1,800,000	1,800,000					
	670.105	Duty allowances of deputy executive officers	1.200.000		1.200.000	850,000	850,000				350.000	
	670.106	Representation allowances of executive officer	3.000.000		3.000.000	2,650,000	2,650,000				350.000	
	670.107	Insurance premiums of member of deliberating organs	4.000.000	(1,000,000)	3.000.000	231,000	231,000				2.769.000	
	670.108	Insurance premiums of executive officer, deputies and staff	4.000.000	(3,000,000)	1,000.000						1.000.000	
	670.109	Insurance premiums for council construction projects and buildings	1.000.000		1.000.000						1.000.000	
	670.110	Insurance premiums water damage, broken windows										
	670.111	Other insurance premiums (fires, cart theft, life civil liability and other risk etc)	1.000.000		1.000.000						1.000.000	
	670.112	Professional constitutions of unions										
	670.113	Seminar and conference charges	4.000.000	(2,000,000)	2.000.000						2.000.000	
	670.114	Donations, gifts and relief assistance										
	670.115	Other statutory benefits for the executive officer										
	670.116	Refund of income tax concession (income unduly collected to be refunded)										
	670.117	Cash shortage and losses on other assets (fortuitous event or force majeure)	13.100.278	9.464.432	22,564,710	18,544,725	18,544,725				4.019.985	
	670.118	Losses on exchange (on currency purchase and sale)										
	670.119	Fees paid in execution of court judgments	500.000		500.000						500.000	
	670.120	Penalty for delay on execution of contracts and purchase order	500.000		500.000						500.000	
	670.121	Transfer fees paid for topographic and cadastral works	2.000.000	(2,000,000)								
	670.122	Fees for internal sporting activities by council teams										
	670.123	Charges for the functioning of debt recovery support services	500.000		500.000						500.000	

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	670 124	Expenses for burial of abandoned corpses	300.000	500,000	800.000	250,000	250,000				550.000	
	670 125	Funeral fees for staff of the regional and local authority (permanent staff, members of deliberating organs, executive and deputy executive officers)	3.000.000		3.000.000	2,900,000	2,900,000				100.000	
	670 126	Cost of acquisition of sashes and badges										
	670 127	Deficit for the previous year to be reduced										
	670 128	Expropriation indemnity to be paid										
	670 129	charges for the operation of accounting services (fund accounting officers)	5.000.000		5.000.000	4,999,999	4,999,556				444	
	670 130	Tender Board	5.000.000	1,000,000	6.000.000	4,979,550	4,979,550				1.020.450	
		Total head 6.7	78.250.278	2.964.432	81.214.710	54.345.247	54.345.247				26.869.463	
	6.7	Total recurrent expenses (title 1)	330.000.000	10.103.432	340.103.432	193.999.274	193.999.274				146.104.158	
	210	land										
	210 100	Land for construction										
	210 110	Garden, parks, cemeteries, playgrounds										
	210 120	Land for road system										
	210 130	Land for exploitation	12.000.000		12.000.000						12.000.000	
	210 140	Other land	2.000.000		2.000.000						2.000.000	
		Total	14.000.000		14.000.000						14.000.000	
	2.2	Other tangible assets										
	220 100	Office buildings	10.000.000	63.900.000	73.900.000	63.193.009	63.193.009				10,706,991	
	220 110	Residential apartment buildings										
	220 120	Commercial buildings										
	220 130	Industrial buildings										
	220 140	Other buildings	8.000.000		8.000.000	2,201,073	2,201,073				5,798,927	
	220 150	Road and network construction: road, bridges, Dams, reservoirs, dykes, drains, sewers, electricity, road signs, standpipe, streets lights	90.000.000	529.146.440	619.146.440	257,585,186	257,585,189				361.561.251	
		Total sub head 2.20	108.000.000	593.046.440	701.046.440	322.979.271	322.979.271				378.067.167	
	2.21	Layout and fixtures										
	221 100	Building layout and fixtures										
	221 110	Road and network development	1.000.000		1.000.000						1.000.000	
	221 120	Setting up of garden, public squares, parks etc	2.000.000		2.000.000						2.000.000	
		Total subhead 2.21	3.000.000		3.000.000						3.000.000	

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	2.22	Equipment and furniture										
	222.100	Transportation equipment	55.000.000	(7,000,000)	48.000.000						48.000.000	
	222.110	Office, topographical and town planning equipment (all services)										
	222.120	Road building equipment	11.000.000		11.000.000						11.000.000	
	222.130	Parks and garden equipment		5,000,000	5,000,000	4.970.000	4.970.000				30.000	
	222.140	Garbage collection equipment										
	222.150	Vehicles and engine repair equipment	6.000.000		6.000.000	4.937.546	4,937.546				1.062.454	
	222.160	Sundry equipment										
	222.170	Water and electricity service equipment	1.500.000		1.500.000						15.00.000	
	222.180	Equipment of other technical service	1.000.000		1.000.000						1.000.000	
	222.190	Building maintenance equipment	10.000.000	2,000,000	12.000.000	8,852,533	8,852,533				3,147,467	
	222.200	Computer equipment and furniture	10,000,000		10,000,000	4,500,000	4,500,000				5,500,000	
	222.210	Office equipment and furniture										
	222.220	Library equipment and furniture										
	222.230	Sports equipment										
	222.240	Kitchen and restaurant equipment and furniture	500.000		500.000						500.000	
	222.250	Other fixed assets										
		Total sub head 2.22	95.000.000		95.000.000	23.260.079	23.260.079				71.739.921	
		Total head 2.22	206.000.000	593.046.440	799.046.440	346.239.350	340.847.624				452,807,090	
	2.3	Other current fixed assets										
	2.30											
	230 100	Current building housing services										
	230 110	Current residential building										
	230 120	Current commercial buildings										
	230 130	Current industrial buildings										
	230 140	Other current building 9gym, sport hall, community halls										
	230 150	Current road and network development roads, bridges, ferries, dams dikes, sewers, electricity, road signs, standpipes, street lights										
		Total sub head 2.3										
	231	Other current fixed assets										
	231 100	Current building layout and fixtures										
	231 110	Current building layout and fixtures										
	231 120	Current setting up of garden, public squares, green spaces										
	231 110	Current land, gardens, public squares, green spaces										
	231 120	Current office topographic and town planning equipment										
	232 1300	Current road equipment										

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	232 140	Current garbage collection equipment										
	232 150	Current vehicle and multipurpose engine repair equipment										
	232 160	Miscellaneous current workshops equipment										
	232 170	Current water and electricity service equipment										
	232 180	Current material of other technical services										
	232 181	Current building maintenance equipment										
	232 190	Computer equipment										
	232 200	Current building equipment and furniture										
	232 210	Current office equipment and furniture										
	232 220	Current library equipment and furniture										
	232 230	current sports equipment										
	232 240	Current kitchen and restaurant equipment and furniture										
	232 250	Other current fixed equipment										
		Total subhead 2031										
		Total head 2.3										
	2.4	Advance payment on current order for fixed assets										
	2.40											
	240 100	Advance payment on current buildings of RLA's housing services										
	240 110	Advance payments on current apartment buildings staff housing or boarding										
	240 120	Advance payments on current commercial buildings of RKAs										
	240 130	Advance payments on current industrial building of RLAs										
	240 140	Advance payments on other current buildings										
	240 150	Current construction of roads and networks: roads, bridges, ferries, dams, dikes, sewers, electricity, roads signs, standpipes, street lights.										
		Total sub head 2.40										
	2.4	Advance payment on current order for equipment in progress										
	241 100	Current advance payment on building fixtures and fittings										
	241 110	Current advance payment on road and network development										
		Total sub head 2.41										

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	2.42	Advance payment on current order for construction										
	242.100	Advance payment on current transport equipment										
	242.110	Advance payment on current office equipment and furniture										
	242.120	Advance payment on current road and construction equipment										
	242.130	Advance payment on current park and garden equipment										
	242.140	Advance payment on current garbage collection equipment										
	242.150	Advance payment on current vehicle and multipurpose engines repair equipment										
	242.160	Advance payment on current various RLA workshop equipment										
	242.170	Advance payment on current water and electri,462,187city service equipment										
	242.180	Advance payment on current technical service equipment										
	242.190	Advance payment on current computer equipment										
	242.200	Advance payment on current equipment and furniture RLA establishments										
	242.210	Advance payment on current office equipment and furniture										
	242.220	Library equipment and furniture										
	242.230	Advance payment on current kitchen and restaurant furniture equipment										
		Total sub head										
		Total head 2.4										
	2.5	Loans and other long and medium term debts										
	250											
	250.100	Long and medium term claims on third parties to be received										
	251.100	Short term advances consolidated into long and medium debts										
	252.100	Other short term debts consolidated into long and medium term loans (ordinary and sundry debtors)										
	253.100	Paid bonds to be recovered (state concessionaires etc)										
		Total head 2.5										
	2.6	Shares										
	260											
	260.100	Shares materialized or not by securities										
	260.200	Contribution to social centers										
		Total sub head 2.60										

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	2.61	Transfers										
	261 100	Transfers of assets										
	261 200	Cash transfer										
		Total sub head 2.61										
		Total head 2.6										
		Total investment and capital (title II)	220.000.000	593.046.440	813.046.440	346.239.350	346.239.350				466,807,090	
		Overall expenditure (title I & II)	550.000.000	603.149.872	1,153,149,872	545.630.350	540,238,624				612,911,248	