

# The Federal Democratic Republic of Ethiopia

State of Benishangul Gumuz

Net Trial Balance Summary

**Ledger/Ledger Set :** SoBG MCL

**Fiscal Year :** 2012

**Organization :**

**Period :** Adj-2012

**Currency :** ETB

**Eliminate :** No

Account Code	Description	YTD Debit	YTD Credit
1000000	Revenues		3,562,398,597.05
1100000	Taxes		588,919,983.58
1110000	Taxes On Income, Profits, And Capital Gains		467,409,844.85
1111000	Payables By Individuals		465,628,708.90
1111100	Payable By Individuals		465,628,708.90
1111101	Wages And Salaries		391,718,536.29
1111102	Rental Income		11,009,346.94
1111103	Profits To Individuals		47,797,363.98
1111104	Dividend And Chance Winnings		10,907.01
1111105	Capital Gains		1,724,963.59
1111106	Agricultural Income		9,167,512.32
1111108	Interest Income Tax		1,802,682.39
1111109	Chat		2,397,396.38
1112000	Payables By Corporations And Other Enterprises		1,781,135.95
1112100	Payable By Corporations And Other Enterprises		1,781,135.95
1112102	Profits To Corporations		1,781,135.95
1130000	Taxes On Property		22,547,066.03
1135000	Other Nonrecurrent Taxes On Property		22,547,066.03
1135100	Taxes On Property		22,547,066.03
1135101	Taxes On Royalties		22,547,066.03
1140000	Taxes On Goods And Services		98,958,511.70
1141000	General Taxes On Goods And Service		85,643,347.67
1141100	Value-Added Taxes On Domestic Trade		29,586,529.37
1141102	Sugar		2,927.01
1141104	Soft Drink		255,888.93
1141105	Mineral Water		200,168.75
1141106	Alcohol And Alcoholic Products		107,149.42
1141107	Beer		450,372.82
1141108	Tobacco And Tobacco Products		35,344.06
1141109	Leather And Leather Products		142,406.78
1141110	Plastic Products		5,533.49
1141114	Non Metallic Mineral Products		293,213.03
1141115	Iron And Steel		156,669.50
1141116	Vehicles And Spare Parts		225,878.88
1141117	Machines, Fixtures And Spare Parts		19,878.36
1141118	Wood And Wood Products		120,352.61
1141119	Food		6,369,372.65
1141120	Electric Goods And Spare Parts		1,330,391.59
1141121	Stationary And Printing Machineries		495,098.67
1141122	Agriculture And Forestry Products		636,814.91
1141123	Other Goods		6,497,903.33
1141124	Telecommunication		4,441.69
1141127	Lodging		1,367,255.67
1141128	Professional Services		766,635.75
1141129	Works Contract		2,529,730.41
1141130	Rent Of Goods		484,921.38
1141131	Garage		531,090.31
1141199	Other Services		6,557,089.37
1141300	Turnover And Other General Taxes On Goods And Services		56,056,818.30
1141301	Petroleum And Its Products		4,375.00
1141303	Salt		5,954.67
1141304	Food		2,471,731.56
1141305	Soft Drinks		540.00
1141306	Mineral Water		78,114.35
1141307	Alcohol And Alcoholic Products		17,085.55
1141308	Beer		1,702.00
1141309	Tobacco And Tobacco Products		63,399.35
1141310	Cotton, Yarns And Fabrics, Textiles And Clothing		1,428,090.43
1141311	Leather And Leather Products		13,240.00
1141313	Iron And Steel		155,388.87
1141314	Stationery		65,872.65
1141315	Non Metallic Mineral Products		1,256,373.20
1141316	Agriculture & Forestry Products		10,098,937.92

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1141317	Wood And Wood Products		172,341.11
1141318	Other Goods		29,798,547.91
1141319	Telecommunication		1,167.00
1141320	Garage		45,243.37
1141321	Laundry		40,705.00
1141322	Tailoring		620,317.48
1141323	Legal		70,567.56
1141324	Photography And photocopying		212,340.80
1141325	Auditing		134,356.37
1141326	Works Contract		305,138.65
1141327	Lodging		88,339.77
1141328	Consultancy		14,132.74
1141329	Commission Agent		5,452.12
1141330	Entertainment		8,646.63
1141331	Barbers And Beauty Salon		346,814.24
1141332	Tourism		23,500.00
1141333	Rent Of Goods		5,969.80
1141334	Advertisement		4,033,405.45
1141336	Financial Services		6,265.24
1141399	Other Services		4,462,761.51
1142000	Excises Tax On Domestic And International Trade		3,410,030.28
1142100	Excises Tax On Domestic Trade		3,410,030.28
1142107	Beer		7,752.00
1142109	Textiles		1,676.00
1142110	Leather And Leather Products		642.00
1142111	Plastic Products		84,872.69
1142199	Other Goods		3,315,087.59
1146000	Other Taxes On Goods And Services		9,905,133.75
1146100	Stamps Sales And Duty		9,905,133.75
1146101	Sales Of Stamps		948,163.72
1146102	Stamps Duty On Vehicle Sales		7,671,875.74
1146103	Stamps Duty On House Sales		1,255,744.63
1146199	Other Stamps Duty		29,349.66
1150000	Taxes On International Trade And Transactions		4,561.00
1151000	Customs And Other Import Duties		4,561.00
1151100	Customs Duties		4,561.00
1151113	Wood And Wood Products		4,561.00
1200000	Social Contributions		15,442.60
1210000	Social Security Contributions		15,442.60
1211000	Employee Contributions		15,442.60
1211100	Employee Contribution		15,442.60
1211102	Military Staff Contribution To pension Fund		15,442.60
1300000	Grants		2,721,419,708.24
1320000	Grants From Other General Government Units		2,721,419,708.24
1321000	Subsidy From MoFED		2,721,419,708.24
1321100	Block Subsidy From MoFED		2,721,419,708.24
1321101	From MoFED - Recurrent Subsidy		1,872,614,609.10
1321102	From MoFED - Capital Subsidy		848,805,099.14
1400000	Other Revenues		200,810,630.98
1410000	Property Income		20,220,257.73
1411000	Interest Income		456,088.81
1411100	Interest		456,088.81
1411102	Interest On Loan To Government Employees		451,972.81
1411104	Capital Charges		4,116.00
1415000	Rents		19,764,168.92
1415100	Rent		19,764,168.92
1415101	Rural Land Use Fee		19,764,168.92
1420000	Sales Of Goods And Services		115,593,423.59
1421000	Sales By Market Establishments		51,697,465.37
1421100	Sales By Market Establishment		51,697,465.37
1421101	Sales Of Government Newspapers, Magazines And Publications		87,822.99
1421102	Media And Public Relations		3,530.00

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Account Code	Description	YTD Debit	YTD Credit
1421103	Advertising Revenue		7,804.00
1421104	Sales Of Medicines And Medical Supplies		33,489,634.94
1421106	Printed Forms		1,833,401.45
1421107	Vocational And Educational Institutions		183,306.00
1421108	Entertainment		781,291.00
1421109	Engineering Industry		400.00
1421111	Meteorological Services		3,500.00
1421112	Mapping Services		1,750.00
1421115	Forestry Products		1,819,668.89
1421199	Other Goods And Services		13,485,356.10
1422000	Administrative Fees		23,757,392.03
1422100	Administrative Fee		23,757,392.03
1422101	Mining Permits (Municipal)		63,474.50
1422110	Registration Of Foreigners		256.00
1422111	Work Permits		6,967,339.41
1422112	Court Fines		2,427,795.62
1422113	Court Fees		3,284,746.84
1422114	Forfeits		52,408.36
1422115	Business And Professionals Registration And License Fees		1,140,777.83
1422116	Warehouse Fees		500.00
1422118	Coffee Inspection And Other Fees		22,010.34
1422120	Cargo Scanning Machine Fee		3,958.29
1422199	Other Fees And Charges		9,794,124.84
1423000	Incidental Sales By Non Market Establishments		40,138,566.19
1423100	Capital Sales Revenue		17,006,028.44
1423101	Sales Of Movable And Immovable Properties		17,006,028.44
1423200	Sales Of Public Goods And Services		23,132,537.75
1423204	Veterinary Services		6,030.00
1423205	Health Services		588.60
1423207	Medical Examinations And Treatments		16,906,365.95
1423210	Prisons Administration Revenue		14,190.00
1423218	Road Transport Services		6,198,713.20
1423221	Postal Service		6,650.00
1450000	Miscellaneous And Unidentified Revenues		64,996,949.66
1451000	Miscellaneous And Unidentified Revenue		64,996,949.66
1451100	Miscellaneous And Unidentified Revenue		64,996,949.66
1451199	Other Miscellaneous Revenue		64,996,949.66
1600000	Municipality Revenues		51,232,831.65
1610000	Municipality Tax Revenue		6,846,880.29
1611000	Municipality Tax Revenue		6,846,880.29
1611100	Municipal Tax Revenue		6,846,880.29
1611101	City House Tax		5,737,214.11
1611103	Entertainment		24,587.50
1611199	Other Taxes		1,085,078.68
1620000	Municipality Non-Tax Revenues		44,385,951.36
1621000	Municipality Rent Revenue		5,511,805.05
1621100	Municipal Rent Revenue		5,511,805.05
1621101	City Land Rent		4,807,366.57
1621103	Trade Houses Rent		515,099.73
1621104	Verandah Rent		50.00
1621105	Sales Place/Gullet Rent		58,775.42
1621106	Stable Rent		130,513.33
1622000	Municipality Investment Income		8,459,721.59
1622100	Municipal Investment Income		8,459,721.59
1622101	Municipal Land Lease Income		8,459,721.59
1623000	Municipality Service Charges		18,415,414.50
1623100	Municipal Service Charge		18,415,414.50
1623101	Trade And Professional Registration And Licensing		9,010,269.64
1623102	Housing And Fencing Construction License		1,169,569.50
1623105	Traffic Fines		3,459,347.20
1623106	Fines On Violation Of Rules And Regulations		787,102.13
1623107	Bus Terminal Services		2,122,566.40

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Account Code	Description	YTD Debit	YTD Credit
1623199	Other Charges		1,866,559.63
1624000	Municipality Sales Of Goods And Services		11,999,010.22
1624100	Municipal		11,999,010.22
1624101	Sanitation Services		8,350.25
1624102	Engineering Services		13,055.00
1624105	Contract Registration And Confirmation		1,976,081.02
1624117	Vehicle Plate Sales And Rent		6,106.00
1624119	Vehicle Transportation License		104,174.75
1624120	Transfer Of Title Deed Fee		1,400.00
1624121	Registration Fee For Land, Land Plan And Ownership Book		6,080.00
1624122	Renewal Of Plan And Housing Service		1,342,241.75
1624123	Debt And Suspension Registration Fee		98,545.18
1624124	Funeral Service		294,715.28
1624125	Slaughtering Service		827,409.61
1624126	Loading And Unloading		7,184,544.58
1624127	Cart And Chariot Service		64,319.30
1624129	Advertising Service		68,627.50
1624199	Other Sales Of Goods And Services		3,360.00
2000000	Expenditures	3,743,603,690.39	
2100000	Compensation To Employees	2,465,878,506.26	
2110000	Wages And Salaries	2,216,814,856.33	
2111000	Wages And Salaries In Cash	2,216,814,856.33	
2111100	Emoluments	2,043,606,442.34	
2111101	Salaries To Permanent Staff	1,966,696,626.98	
2111103	Wages To Contract Staff	16,289,606.07	
2111104	Wages To Casual Staff	3,972,595.54	
2111106	Miscellaneous Payments To Staff	56,647,613.75	
2111200	Allowances And Benefits	173,208,413.99	
2111201	Allowance To Permanent Staff	172,837,091.99	
2111203	Allowance To Contract Staff	371,322.00	
2120000	Social Contributions	249,063,649.93	
2121000	Actual Social Contributions	249,063,649.93	
2121100	Actual Social Contribution	249,063,649.93	
2121101	Government Contribution To Permanent Staff Pension	249,063,649.93	
2200000	Use Of Goods And Services	732,353,382.87	
2210000	Goods And supplies	223,892,399.46	
2211000	Consumables Goods And Supplies	223,871,649.96	
2211100	Goods And Supplies	223,871,649.96	
2211101	Uniforms, Clothing, Bedding	32,228,340.76	
2211102	Office Supplies	17,041,686.07	
2211103	Printing	16,174,572.60	
2211104	Drug and Medical Supplies	43,159,156.51	
2211105	Educational Supplies	1,064,361.14	
2211106	Food	38,625,099.91	
2211107	Fuel And Lubricants	58,638,189.77	
2211108	Other Materials And Supplies	9,949,569.72	
2211109	Miscellaneous Equipment	975,841.53	
2211110	Agriculture, Forestry And Marine Inputs	3,508,812.30	
2211111	Veterinary Supplies And Drugs	1,691,033.50	
2211112	Research And Development Supplies	756,326.18	
2211113	Ammunition And Ordinance	58,659.97	
2212000	Stocks Of Emergency And Strategic Goods	20,749.50	
2212100	Stocks Of Emergency And Strategic Goods	20,749.50	
2212101	Stocks Of Food	20,749.50	
2220000	Travel And Entertainment Expenses	286,851,847.14	
2221000	Travel And Entertainment Expenses	286,851,847.14	
2221100	Travel And Entertainment	286,851,847.14	
2221101	Per Diem	256,430,872.63	
2221102	Transport Fees	17,315,367.01	
2221103	Official Entertainment	13,105,607.50	
2230000	Repairs And Maintenance Expenses	97,992,898.57	
2231000	Repairs And Maintenance Expenses	97,992,898.57	

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Account Code	Description	YTD Debit	YTD Credit
2231100	Repairs And Maintenance	97,992,898.57	
2231101	Repair and Maintenance - Plant, Machinery and Equipment	6,260,686.70	
2231102	Repair and Maintenance - Buildings, Furnishings & Fixtures	7,892,092.26	
2231105	Repair and Maintenance - Infrastructure	798,169.91	
2231107	Repair and Maintenance - Vehicle and Other Transport	83,038,949.70	
2231109	Repair and Maintenance - Transport Equipment	3,000.00	
2240000	Expense of Contracted Services	70,323,749.31	
2241000	Expense of Contracted Services	70,323,749.31	
2241100	Contracted Services	70,323,749.31	
2241101	Contracted Professional Services	22,079,682.13	
2241102	Rent	10,106,329.26	
2241103	Advertising	721,452.69	
2241104	Insurance	8,230,444.55	
2241105	Freight	6,251,483.83	
2241106	Fees And Charges	4,170,520.35	
2241107	Electricity Charges	2,858,979.36	
2241108	Telecommunication Charges	12,717,882.50	
2241109	Water And Other Utilities	3,186,974.64	
2250000	Training Expenses	53,292,488.39	
2251000	Training Expense	53,292,488.39	
2251100	Training	53,292,488.39	
2251101	Local Training	43,287,105.11	
2251102	External Training	10,005,383.28	
2300000	Expenditures on Fixed Assets and Construction	493,142,466.83	
2310000	Expenditures on Fixed Assets and Construction	493,142,466.83	
2311000	Expenditures on Fixed Assets and Construction	493,142,466.83	
2311100	Fixed Assets	90,269,201.83	
2311101	Purchase Of Plant, Machinery and Equipment	80,589,441.69	
2311102	Purchase Of Buildings, Furnishings & Fixtures	1,460,044.92	
2311108	Purchase of Vehicle and Other Vehicular Transport	8,191,615.22	
2311114	Purchase Of Cultivated Assets	28,100.00	
2311200	Construction	402,873,265.00	
2311202	Construction of Buildings - Residential	58,163,715.52	
2311203	Construction of Buildings - Non Residential	147,560,096.40	
2311206	Construction Supervision Works	1,874,065.07	
2311208	Construction of Infrastructure	195,275,388.01	
2400000	Interest	2,536,395.68	
2420000	Interest - To Residents Other Than General Governments	2,536,395.68	
2421000	Interest - To Residents Other Than General Government	2,536,395.68	
2421100	To Residents Other Than General Government	2,536,395.68	
2421101	Payments Of Interest And Bank Charges On Domestic Public Debt	2,536,395.68	
2600000	Grants	26,616,182.90	
2620000	Grants To International Organizations	2,000.00	
2621000	Grants To International Organization	2,000.00	
2621100	To International Organizations	2,000.00	
2621101	Contributions To International Organizations	2,000.00	
2630000	Grants To Other General Government Units	26,614,182.90	
2631000	Grants To Other General Government Unit	26,614,182.90	
2631100	To Other General Government Units	26,614,182.90	
2631101	Grants, Contributions And Subsidies To Institutions And Enterprises	26,614,182.90	
2800000	Other Expenses	23,076,755.85	
2810000	Property Expense Other Than Interest	3,600.00	
2815000	Debt Payments	3,600.00	
2815100	Debt Payments Foreign	3,600.00	
2815101	Payments On The Principal Of External Public Debt	3,600.00	
2820000	Miscellaneous Expenses	23,073,155.85	
2821000	Miscellaneous Expenses	23,073,155.85	
2821100	Miscellaneous Expense	23,073,155.85	
2821102	Compensation to Individuals And Institutions	3,599,349.69	
2821103	Grants And Gratuities To Individuals	8,783,525.75	
2821104	Contribution Of Sinking Fund	225.00	
2821105	Government Investment	5,000,000.00	

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2821107	Miscellaneous Payments	5,690,055.41	
4000000	Transfers	369,465,151.37	369,465,151.37
4100000	Cash Transfers	369,313,510.65	369,313,510.65
4110000	Cash Transfer	369,313,510.65	369,313,510.65
4111000	Cash Transfer Between Public Bodies	369,313,510.65	369,313,510.65
4111100	Cash Transfer Between Public Bodies	369,313,510.65	369,313,510.65
4111199	Other Cash Transfers	369,313,510.65	369,313,510.65
4200000	Non-Cash Transfers	151,640.72	151,640.72
4210000	Non-Cash Transfer	151,640.72	151,640.72
4211000	Non-Cash Transfer Between Public Bodies	151,640.72	151,640.72
4211100	Non-Cash Transfer Between Public Bodies	151,640.72	151,640.72
4211199	Other Non Cash Transfers	151,640.72	151,640.72
5000000	Assets	937,323,201.73	
5200000	Financial Assets	937,323,201.73	
5210000	Domestic Financial Assets	937,323,201.73	
5211000	Currency And Deposits - Cash on Hand	41,580,884.76	
5211100	Cash On Hand	41,580,884.76	
5211101	Cash On Hand - Birr	41,580,884.76	
5212000	Currency And Deposits - Cash at Bank	237,016,040.35	
5212100	Cash At Bank - Standard Domestics (Treasury)	45,124,577.28	
5212101	Cash At Bank Budgetary	45,124,577.28	
5212200	Cash At Bank - Central Treasury	191,891,463.07	
5212201	Central Treasury Birr Account	191,891,463.07	
5217000	Accounts Receivables	658,726,276.62	
5217100	Advances	319,912,005.83	
5217101	Advance To Staff From Salary	1,494,782.91	
5217105	Advance To BI For Recurrent Expenditures From Next Year's Budget	3,870,217.99	
5217107	Advance To Regions	15,244.94	
5217108	Other Advances To BI	1,486,528.88	
5217109	Other Advances Within Government	61,764,047.41	
5217110	Advances To Staff - Purchases	94,181,456.41	
5217112	Advances to Staff - Others	157,099,727.29	
5217200	Prepayments	330,826,576.86	
5217201	Prepayment To Contractors	314,435,566.00	
5217203	Prepayment To Consultants	3,792,384.72	
5217205	Prepayment To Suppliers	12,544,944.66	
5217298	Other Prepayment Outside Government	53,681.48	
5217300	Other Receivables	7,987,693.93	
5217301	Suspense	5,334,271.28	
5217302	Cash Shortage	2,416,856.65	
5217306	Individuals And Private Organizations	236,566.00	
6000000	Liabilities		1,110,156,055.77
6100000	Domestic Liabilities		1,110,156,055.77
6170000	Other Accounts Payable		1,110,156,055.77
6172000	Accounts Payable Various		232,607,758.78
6172100	Accounts Payable - Payroll Deductions		203,574,926.82
6172101	Pension Contribution Payable		140,502,473.90
6172103	Salary Payable		45,866,716.67
6172105	Withholding Tax Payable		11,188,955.92
6172106	Cost Sharing		3,078,958.98
6172110	Other Payroll Deductions		2,937,821.35
6172200	Accounts Payable - Others		29,032,831.96
6172201	Grace Period Payables		22,952,165.24
6172202	Sundry Creditors		6,080,666.72
6173000	Payables With In Government		396,397,238.41
6173100	Payable With In Government		396,397,238.41
6173101	Due To Staff		1,268,865.76
6173102	Due To MOFED For Channel 1		244,552.84
6173104	Due To MOFED For Recurrent Expenditures From Next Year's Budget		1,586,904.45
6173105	Due To MOFED For Capital Expenditures From Next Year's Budget		1,544.25
6173106	Due To Regions		3,593,922.05



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6173107	Other Payables To MOFED		550,417.76
6173108	Family Pay		182,000.22
6173110	Court Order		8,411,826.53
6173112	Repatriation		1,110.00
6173113	Internally Displaced Persons		151,669.32
6173114	Demobilization		53,477.40
6173115	War Veterans		9,823.57
6173116	Due To MoFED Revolving Fund		143,096.66
6173117	Other Payables With In Government		380,198,027.60
6174000	Deposits		385,005,736.88
6174200	Other Deposits		385,005,736.88
6174201	Custom Deposits		17,824.62
6174203	Hospital Deposits		21,313.47
6174204	Bid Bond Deposit		290,433.20
6174207	VAT Retention Payable		4,840,032.77
6174208	VAT Payable		8,610,251.84
6174299	Other Deposits		371,225,880.98
6175000	Retentions		96,145,321.70
6175100	Retention		96,145,321.70
6175101	Retentions		96,145,321.70
7000000	Net Asset/Equity		8,372,239.30
7100000	Net Asset/Equity		8,372,239.30
7110000	Net Asset/Equity		8,372,239.30
7111000	Net Asset/Equity		8,372,239.30
7111100	Net Asset/Equity		8,372,239.30
7111101	Net Asset/Equity		8,372,239.30
<b>Total</b>		<b>5,050,392,043.49</b>	<b>5,050,392,043.49</b>

\*\*\*\*\* End of Report \*\*\*\*\*