

The Federal Democratic Republic of Ethiopia

State of Gambella

Net Trial Balance Summary

Ledger/Ledger Set : SoG MCL

Fiscal Year : 2012

Organization :

Period : Adj-2012

Currency : ETB

Eliminate : No

Account Code	Description	YTD Debit	YTD Credit
1000000	Revenues		2,540,008,391.45
1100000	Taxes		454,790,509.42
1110000	Taxes On Income, Profits, And Capital Gains		404,787,941.73
1111000	Payables By Individuals		397,194,566.22
1111100	Payable By Individuals		397,194,566.22
1111101	Wages And Salaries		278,535,261.02
1111102	Rental Income		7,226,393.26
1111103	Profits To Individuals		87,618,473.70
1111104	Dividend And Chance Winnings		12,623.50
1111105	Capital Gains		168,487.22
1111106	Agricultural Income		1,474,697.77
1111107	Withholding Tax On Imports		1,517,606.41
1111108	Interest Income Tax		6,000.00
1111109	Chat		19,249,022.45
1111199	Others		1,386,000.89
1112000	Payables By Corporations And Other Enterprises		7,593,375.51
1112100	Payable By Corporations And Other Enterprises		7,593,375.51
1112102	Profits To Corporations		7,593,375.51
1130000	Taxes On Property		5,177,615.26
1135000	Other Nonrecurrent Taxes On Property		5,177,615.26
1135100	Taxes On Property		5,177,615.26
1135101	Taxes On Royalties		5,177,615.26
1140000	Taxes On Goods And Services		44,309,847.43
1141000	General Taxes On Goods And Service		42,839,901.16
1141100	Value-Added Taxes On Domestic Trade		142,436.89
1141101	Petroleum And Petroleum Products		38,830.00
1141102	Sugar		24,180.00
1141106	Alcohol And Alcoholic Products		1,889.00
1141110	Plastic Products		7,340.00
1141121	Stationary And Printing Machineries		25,447.89
1141124	Telecommunication		7,400.00
1141128	Professional Services		37,350.00
1141300	Turnover And Other General Taxes On Goods And Services		42,697,464.27
1141301	Petroleum And Its Products		112,067.00
1141302	Sugar		773,148.00
1141303	Salt		177,057.00
1141304	Food		1,655,275.60
1141305	Soft Drinks		1,281,497.50
1141306	Mineral Water		1,092,876.38
1141307	Alcohol And Alcoholic Products		1,630,721.13
1141308	Beer		1,656,039.50
1141309	Tobacco And Tobacco Products		20,250.00
1141310	Cotton, Yarns And Fabrics, Textiles And Clothing		151,274.00
1141311	Leather And Leather Products		457,498.40
1141313	Iron And Steel		34,440.00
1141314	Stationery		1,588.00
1141315	Non Metallic Mineral Products		8,216,423.93
1141316	Agriculture & Forestry Products		1,796,926.99
1141317	Wood And Wood Products		20,004.00
1141318	Other Goods		19,038,672.47
1141319	Telecommunication		560.00
1141320	Garage		2,180.00
1141321	Laundry		4,355.00
1141322	Tailoring		18,576.00
1141324	Photography And photocopying		4,564.00
1141325	Auditing		11,100.00
1141326	Works Contract		7,916.11
1141327	Lodging		31,065.00
1141329	Commission Agent		705.00
1141331	Barbers And Beauty Salon		145,994.00
1141334	Advertisement		195,884.23
1141335	Pesticide Services		940,596.00
1141336	Financial Services		248,938.00

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1141399	Other Services		2,969,271.03
1142000	Excises Tax On Domestic And International Trade		193,823.50
1142100	Excises Tax On Domestic Trade		193,823.50
1142102	Sugar		1,590.00
1142103	Salt		2,900.00
1142107	Beer		11,500.00
1142108	Tobacco And Tobacco Products		2,000.00
1142111	Plastic Products		144,410.00
1142112	Gold And Other Ornaments		6,182.00
1142199	Other Goods		25,241.50
1146000	Other Taxes On Goods And Services		1,276,122.77
1146100	Stamps Sales And Duty		1,276,122.77
1146101	Sales Of Stamps		704,126.87
1146102	Stamps Duty On Vehicle Sales		556,915.90
1146103	Stamps Duty On House Sales		15,080.00
1150000	Taxes On International Trade And Transactions		515,105.00
1151000	Customs And Other Import Duties		504,665.00
1151100	Customs Duties		504,665.00
1151101	Motor Vehicles And Accessories		24,435.00
1151102	Machineries, Capital Goods And Accessories		6,273.00
1151113	Wood And Wood Products		473,957.00
1156000	Value Added Taxes On International Trade		10,440.00
1156100	VAT On International Trade		10,440.00
1156106	Household, Office Goods And Appliances		10,440.00
1200000	Social Contributions		5,185.00
1210000	Social Security Contributions		5,185.00
1212000	Employer Contributions		5,185.00
1212100	Employer Contribution		5,185.00
1212101	Government Contribution To Permanent Staff Pension Fund		5,185.00
1300000	Grants		1,962,589,602.64
1310000	External Grants		8,654.22
1311000	External Grants From International Organizations		8,654.22
1311100	External Grants From International Organizations		8,654.22
1311101	Grants from Multilateral Sources		8,654.22
1320000	Grants From Other General Government Units		1,962,580,948.42
1321000	Subsidy From MoFED		1,962,280,948.42
1321100	Block Subsidy From MoFED		1,962,280,948.42
1321101	From MoFED - Recurrent Subsidy		1,519,827,762.75
1321102	From MoFED - Capital Subsidy		442,453,185.67
1323000	Other Domestic Assistances		300,000.00
1323100	Domestic Assistance		300,000.00
1323101	Domestic Assistance		300,000.00
1400000	Other Revenues		101,620,027.24
1410000	Property Income		7,656,255.57
1411000	Interest Income		23,248.43
1411100	Interest		23,248.43
1411101	Interest On Loan To Government Agencies		5,100.00
1411102	Interest On Loan To Government Employees		18,148.43
1415000	Rents		7,633,007.14
1415100	Rent		7,633,007.14
1415101	Rural Land Use Fee		7,516,332.44
1415102	Urban Land Lease		116,674.70
1420000	Sales Of Goods And Services		25,980,248.17
1421000	Sales By Market Establishments		9,292,859.59
1421100	Sales By Market Establishment		9,292,859.59
1421101	Sales Of Government Newspapers, Magazines And Publications		22,480.00
1421104	Sales Of Medicines And Medical Supplies		6,104,406.85
1421106	Printed Forms		143,668.73
1421107	Vocational And Educational Institutions		10,350.00
1421110	Cultural Services		1,800.00
1421113	Science And Technology Services		28,235.00
1421114	Agricultural Products		73,800.00

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Account Code	Description	YTD Debit	YTD Credit
1421115	Forestry Products		2,889,434.00
1421199	Other Goods And Services		18,685.01
1422000	Administrative Fees		10,144,704.13
1422100	Administrative Fee		10,144,704.13
1422101	Mining Permits (Municipal)		629,460.00
1422104	Animal Market And Nomadic Animal Yard Services		1,612,292.00
1422106	Mapping And Planning Services		17,430.00
1422110	Registration Of Foreigners		11,563.00
1422111	Work Permits		3,888,847.44
1422112	Court Fines		782,027.30
1422113	Court Fees		1,078,339.50
1422114	Forfeits		8,620.00
1422115	Business And Professionals Registration And License Fees		2,099,014.89
1422118	Coffee Inspection And Other Fees		16,300.00
1422199	Other Fees And Charges		810.00
1423000	Incidental Sales By Non Market Establishments		6,542,684.45
1423100	Capital Sales Revenue		8,980.00
1423101	Sales Of Movable And Immovable Properties		8,980.00
1423200	Sales Of Public Goods And Services		6,533,704.45
1423204	Veterinary Services		742,270.60
1423207	Medical Examinations And Treatments		2,139,505.24
1423217	Civil Aviation Services		193,703.00
1423218	Road Transport Services		3,455,416.61
1423224	Cost Sharing		2,809.00
1450000	Miscellaneous And Unidentified Revenues		67,983,523.50
1451000	Miscellaneous And Unidentified Revenue		67,983,523.50
1451100	Miscellaneous And Unidentified Revenue		67,983,523.50
1451199	Other Miscellaneous Revenue		67,983,523.50
1600000	Municipality Revenues		21,003,067.15
1610000	Municipality Tax Revenue		618,476.99
1611000	Municipality Tax Revenue		618,476.99
1611100	Municipal Tax Revenue		618,476.99
1611101	City House Tax		509,895.54
1611102	Assurance		47,758.51
1611199	Other Taxes		60,822.94
1620000	Municipality Non-Tax Revenues		20,384,590.16
1621000	Municipality Rent Revenue		296,323.10
1621100	Municipal Rent Revenue		296,323.10
1621101	City Land Rent		234,888.10
1621105	Sales Place/Gullet Rent		8,240.00
1621106	Stable Rent		53,195.00
1622000	Municipality Investment Income		854,934.10
1622100	Municipal Investment Income		854,934.10
1622101	Municipal Land Lease Income		854,934.10
1623000	Municipality Service Charges		456,891.69
1623100	Municipal Service Charge		456,891.69
1623101	Trade And Professional Registration And Licensing		156,479.81
1623102	Housing And Fencing Construction License		67,984.88
1623106	Fines On Violation Of Rules And Regulations		3,560.00
1623199	Other Charges		228,867.00
1624000	Municipality Sales Of Goods And Services		18,776,441.27
1624100	Municipal		18,776,441.27
1624105	Contract Registration And Confirmation		14,358.00
1624106	Road Transport		14,963,445.07
1624122	Renewal Of Plan And Housing Service		26,522.00
1624123	Debt And Suspension Registration Fee		241,786.00
1624125	Slaughtering Service		3,530,330.20
2000000	Expenditures	2,523,291,277.37	
2100000	Compensation To Employees	1,833,352,901.38	
2110000	Wages And Salaries	1,673,060,612.76	
2111000	Wages And Salaries In Cash	1,673,060,612.76	
2111100	Emoluments	1,288,665,252.54	

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Account Code	Description	YTD Debit	YTD Credit
2111101	Salaries To Permanent Staff	1,245,228,649.20	
2111102	Salaries To Military Staff	67,067.65	
2111103	Wages To Contract Staff	3,294,961.81	
2111104	Wages To Casual Staff	2,810,000.00	
2111106	Miscellaneous Payments To Staff	37,264,573.88	
2111200	Allowances And Benefits	384,395,360.22	
2111201	Allowance To Permanent Staff	382,993,307.01	
2111203	Allowance To Contract Staff	1,393,921.41	
2111204	Allowance To External Contract Staff	8,131.80	
2120000	Social Contributions	160,292,288.62	
2121000	Actual Social Contributions	160,292,288.62	
2121100	Actual Social Contribution	160,292,288.62	
2121101	Government Contribution To Permanent Staff Pension	160,261,235.76	
2121102	Government Contribution To Military Staff Pensions	31,052.86	
2200000	Use Of Goods And Services	470,777,768.52	
2210000	Goods And supplies	131,700,732.67	
2211000	Consumables Goods And Supplies	131,700,732.67	
2211100	Goods And Supplies	131,700,732.67	
2211101	Uniforms, Clothing, Bedding	20,671,826.79	
2211102	Office Supplies	15,024,522.10	
2211103	Printing	8,461,485.28	
2211104	Drug and Medical Supplies	11,056,281.11	
2211105	Educational Supplies	761,557.36	
2211106	Food	20,309,512.63	
2211107	Fuel And Lubricants	28,777,006.79	
2211108	Other Materials And Supplies	4,273,103.12	
2211109	Miscellaneous Equipment	114,867.50	
2211110	Agriculture, Forestry And Marine Inputs	11,625,795.40	
2211111	Veterinary Supplies And Drugs	7,516,947.33	
2211112	Research And Development Supplies	3,107,827.26	
2220000	Travel And Entertainment Expenses	211,638,096.45	
2221000	Travel And Entertainment Expenses	211,638,096.45	
2221100	Travel And Entertainment	211,638,096.45	
2221101	Per Diem	181,235,538.22	
2221102	Transport Fees	9,037,907.49	
2221103	Official Entertainment	21,364,650.74	
2230000	Repairs And Maintenance Expenses	52,118,489.10	
2231000	Repairs And Maintenance Expenses	52,118,489.10	
2231100	Repairs And Maintenance	52,118,489.10	
2231101	Repair and Maintenance - Plant, Machinery and Equipment	398,220.35	
2231102	Repair and Maintenance - Buildings, Furnishings & Fixtures	5,649,305.99	
2231105	Repair and Maintenance - Infrastructure	8,080,721.26	
2231107	Repair and Maintenance - Vehicle and Other Transport	37,963,877.50	
2231109	Repair and Maintenance - Transport Equipment	26,364.00	
2240000	Expense of Contracted Services	42,211,062.13	
2241000	Expense of Contracted Services	42,211,062.13	
2241100	Contracted Services	42,211,062.13	
2241101	Contracted Professional Services	10,251,236.47	
2241102	Rent	11,727,858.96	
2241103	Advertising	7,273,174.86	
2241104	Insurance	2,135,481.09	
2241105	Freight	747,780.00	
2241106	Fees And Charges	2,020,679.67	
2241107	Electricity Charges	1,292,369.78	
2241108	Telecommunication Charges	5,110,659.96	
2241109	Water And Other Utilities	1,651,821.34	
2250000	Training Expenses	33,109,388.17	
2251000	Training Expense	33,109,388.17	
2251100	Training	33,109,388.17	
2251101	Local Training	33,055,928.17	
2251102	External Training	53,460.00	
2300000	Expenditures on Fixed Assets and Construction	192,457,267.32	

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Account Code	Description	YTD Debit	YTD Credit
2310000	Expednitures on Fixed Assets and Construction	192,457,267.32	
2311000	Expednitures on Fixed Assets and Construction	192,457,267.32	
2311100	Fixed Assets	42,489,033.18	
2311101	Purchase Of Plant, Machinery and Equipment	12,138,109.35	
2311102	Purchase Of Buildings, Furnishings & Fixtures	869,014.55	
2311108	Purchase of Vehicle and Other Vehicular Transport	29,056,771.70	
2311109	Purchase Aircraft, Boats and etc	367,459.33	
2311113	Purchase Of Military Equipment	57,678.25	
2311200	Construction	149,968,234.14	
2311201	Pre-Construction Activities	138,079.00	
2311202	Construction of Buildings - Residential	1,863,841.95	
2311203	Construction of Buildings - Non Residential	85,260,477.17	
2311206	Construction Supervision Works	6,186,913.64	
2311208	Construction of Infrastructure	56,518,922.38	
2600000	Grants	17,262,060.76	
2620000	Grants To International Organizations	90,000.00	
2621000	Grants To International Organization	90,000.00	
2621100	To International Organizations	90,000.00	
2621101	Contributions To International Organizations	90,000.00	
2630000	Grants To Other General Government Units	17,172,060.76	
2631000	Grants To Other General Government Unit	17,172,060.76	
2631100	To Other General Government Units	17,172,060.76	
2631101	Grants, Contributions And Subsidies To Institutions And Enterprises	17,172,060.76	
2800000	Other Expenses	9,441,279.39	
2820000	Miscellaneous Expenses	9,441,279.39	
2821000	Miscellaneous Expenses	9,441,279.39	
2821100	Miscellaneous Expense	9,441,279.39	
2821101	Contingency	75,000.00	
2821102	Compensation to Individuals And Institutions	1,429,510.00	
2821103	Grants And Gratuities To Individuals	2,053,998.76	
2821105	Government Investment	10,000.00	
2821107	Miscellaneous Payments	5,872,770.63	
4000000	Transfers	157,875,314.52	157,875,314.52
4100000	Cash Transfers	154,600,181.76	154,600,181.76
4110000	Cash Transfer	154,600,181.76	154,600,181.76
4111000	Cash Transfer Between Public Bodies	154,600,181.76	154,600,181.76
4111100	Cash Transfer Between Public Bodies	154,600,181.76	154,600,181.76
4111199	Other Cash Transfers	154,600,181.76	154,600,181.76
4200000	Non-Cash Transfers	3,275,132.76	3,275,132.76
4210000	Non-Cash Transfer	3,275,132.76	3,275,132.76
4211000	Non-Cash Transfer Between Public Bodies	3,275,132.76	3,275,132.76
4211100	Non-Cash Transfer Between Public Bodies	3,275,132.76	3,275,132.76
4211199	Other Non Cash Transfers	3,275,132.76	3,275,132.76
5000000	Assets	457,701,460.15	
5200000	Financial Assets	457,701,460.15	
5210000	Domestic Financial Assets	457,701,460.15	
5211000	Currency And Deposits - Cash on Hand	1,639,841.10	
5211100	Cash On Hand	1,639,841.10	
5211101	Cash On Hand - Birr	1,639,841.10	
5212000	Currency And Deposits - Cash at Bank	30,389,171.23	
5212100	Cash At Bank - Standard Domestics (Treasury)	5,168,900.51	
5212101	Cash At Bank Budgetary	5,168,900.51	
5212200	Cash At Bank - Central Treasury	25,220,270.72	
5212201	Central Treasury Birr Account	25,220,270.72	
5217000	Accounts Receivables	425,672,447.82	
5217100	Advances	387,732,503.05	
5217101	Advance To Staff From Salary	3,491,080.64	
5217103	Advance To BI For Channel 1	150,359.00	
5217105	Advance To BI For Recurrent Expenditures From Next Year's Budget	230,598,946.27	
5217106	Advance To BI For Capital Expenditures From Next Year's Budget	100,000.00	
5217108	Other Advances To BI	1,161,621.64	

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Account Code	Description	YTD Debit	YTD Credit
5217109	Other Advances Within Government	1,401,537.02	
5217110	Advances To Staff - Purchases	115,894,410.42	
5217112	Advances to Staff - Others	34,934,548.06	
5217200	Prepayments	32,328,508.74	
5217201	Prepayment To Contractors	2,598,578.43	
5217203	Prepayment To Consultants	170,000.00	
5217205	Prepayment To Suppliers	29,559,930.31	
5217300	Other Receivables	5,611,436.03	
5217301	Suspense	2,427,018.00	
5217302	Cash Shortage	3,184,418.03	
6000000	Liabilities		462,180,415.21
6100000	Domestic Liabilities		462,180,415.21
6170000	Other Accounts Payable		462,180,415.21
6172000	Accounts Payable Various		75,807,725.86
6172100	Accounts Payable - Payroll Deductions		73,771,685.21
6172101	Pension Contribution Payable		63,351,699.00
6172103	Salary Payable		7,745,431.92
6172105	Withholding Tax Payable		1,101,450.20
6172106	Cost Sharing		600.40
6172110	Other Payroll Deductions		1,572,503.69
6172200	Accounts Payable - Others		2,036,040.65
6172201	Grace Period Payables		0.42
6172202	Sundry Creditors		2,036,040.23
6173000	Payables With In Government		385,020,736.62
6173100	Payable With In Government		385,020,736.62
6173101	Due To Staff		5,582.00
6173104	Due To MOFED For Recurrent Expenditures From Next Year's Budget		198,510,813.45
6173106	Due To Regions		20,054.08
6173107	Other Payables To MOFED		9,831.20
6173108	Family Pay		6,470.00
6173110	Court Order		101,061.35
6173117	Other Payables With In Government		186,366,924.54
6174000	Deposits		787,388.15
6174200	Other Deposits		787,388.15
6174204	Bid Bond Deposit		60,983.65
6174208	VAT Payable		517,082.29
6174299	Other Deposits		209,322.21
6175000	Retentions		564,564.58
6175100	Retention		564,564.58
6175101	Retentions		564,564.58
7000000	Net Asset/Equity	21,196,069.14	
7100000	Net Asset/Equity	21,196,069.14	
7110000	Net Asset/Equity	21,196,069.14	
7111000	Net Asset/Equity	21,196,069.14	
7111100	Net Asset/Equity	21,196,069.14	
7111101	Net Asset/Equity	21,196,069.14	
Total		3,160,064,121.18	3,160,064,121.18

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