

# The Federal Democratic Republic of Ethiopia

## State of Amhara Net Trial Balance Summary

**Ledger/Ledger Set :** SoAM MCL

**Fiscal Year :** 2012

**Organization :**

**Period :** Adj-2012

**Currency :** ETB

**Eliminate :** No

| Account Code | Description  | YTD Debit | YTD Credit        |
|--------------|--|-----------|-------------------|
| 1000000      | Revenues   |           | 46,605,755,426.66 |
| 1100000      | Taxes  |           | 9,929,899,475.76  |
| 1110000      | Taxes On Income, Profits, And Capital Gains            |           | 7,211,859,167.72  |
| 1111000      | Payables By Individuals                                |           | 7,193,405,050.65  |
| 1111100      | Payable By Individuals                                 |           | 7,193,405,050.65  |
| 1111101      | Wages And Salaries                                     |           | 5,159,261,922.43  |
| 1111102      | Rental Income  |           | 152,635,740.63    |
| 1111103      | Profits To Individuals                                 |           | 1,524,971,096.84  |
| 1111104      | Dividend And Chance Winnings                           |           | 7,732.20          |
| 1111105      | Capital Gains  |           | 167,945,125.01    |
| 1111106      | Agricultural Income                                    |           | 150,260,811.18    |
| 1111107      | Withholding Tax On Imports                             |           | 106,163.71        |
| 1111108      | Interest Income Tax                                    |           | 17,383,553.34     |
| 1111109      | Chat   |           | 415,036.72        |
| 1111199      | Others   |           | 20,417,868.59     |
| 1112000      | Payables By Corporations And Other Enterprises         |           | 18,454,117.07     |
| 1112100      | Payable By Corporations And Other Enterprises          |           | 18,454,117.07     |
| 1112102      | Profits To Corporations                                |           | 18,454,117.07     |
| 1130000      | Taxes On Property                                      |           | 142,770,389.92    |
| 1135000      | Other Nonrecurrent Taxes On Property                   |           | 142,770,389.92    |
| 1135100      | Taxes On Property                                      |           | 142,770,389.92    |
| 1135101      | Taxes On Royalties                                     |           | 142,770,389.92    |
| 1140000      | Taxes On Goods And Services                            |           | 2,575,268,851.12  |
| 1141000      | General Taxes On Goods And Service                     |           | 1,922,025,610.10  |
| 1141100      | Value-Added Taxes On Domestic Trade                    |           | 1,156,546,903.51  |
| 1141102      | Sugar  |           | 2,676,573.23      |
| 1141103      | Salt   |           | 683,952.01        |
| 1141104      | Soft Drink   |           | 5,545,326.09      |
| 1141105      | Mineral Water  |           | 581,204.36        |
| 1141106      | Alcohol And Alcoholic Products                         |           | 1,959,095.58      |
| 1141107      | Beer   |           | 11,626,076.13     |
| 1141108      | Tobacco And Tobacco Products                           |           | 1,729,146.97      |
| 1141109      | Leather And Leather Products                           |           | 763,984.23        |
| 1141110      | Plastic Products                                       |           | 20,746,704.89     |
| 1141111      | Cotton, Yarns And Fabrics                              |           | 48,694.02         |
| 1141112      | Textile And Cloths                                     |           | 568,556.44        |
| 1141113      | Chemical And Chemical Products                         |           | 22,151.23         |
| 1141114      | Non Metallic Mineral Products                          |           | 5,183,029.24      |
| 1141115      | Iron And Steel   |           | 7,461,130.28      |
| 1141116      | Vehicles And Spare Parts                               |           | 1,622,406.12      |
| 1141117      | Machines, Fixtures And Spare Parts                     |           | 474,708.71        |
| 1141118      | Wood And Wood Products                                 |           | 3,595,310.22      |
| 1141119      | Food   |           | 26,342,739.76     |
| 1141120      | Electric Goods And Spare Parts                         |           | 1,790,299.94      |
| 1141121      | Stationary And Printing Machineries                    |           | 2,544,847.67      |
| 1141122      | Agriculture And Forestry Products                      |           | 2,892,978.27      |
| 1141123      | Other Goods  |           | 954,910,174.80    |
| 1141124      | Telecommunication                                      |           | 419,547.95        |
| 1141125      | Commission Agent                                       |           | 8,660.01          |
| 1141127      | Lodging  |           | 2,974,728.49      |
| 1141128      | Professional Services                                  |           | 655,744.53        |
| 1141129      | Works Contract   |           | 68,240,535.54     |
| 1141130      | Rent Of Goods  |           | 3,104,474.44      |
| 1141131      | Garage   |           | 1,349,282.57      |
| 1141199      | Other Services   |           | 26,024,839.79     |
| 1141300      | Turnover And Other General Taxes On Goods And Services |           | 765,478,706.59    |
| 1141301      | Petroleum And Its Products                             |           | 16,948.16         |
| 1141302      | Sugar  |           | 2,367,094.81      |
| 1141303      | Salt   |           | 1,698,642.16      |
| 1141304      | Food   |           | 34,209,269.56     |
| 1141305      | Soft Drinks  |           | 2,171,379.98      |
| 1141306      | Mineral Water  |           | 198,957.10        |
| 1141307      | Alcohol And Alcoholic Products                         |           | 6,470,243.87      |

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**Eliminate :** No

| Account Code | Description                                      | YTD Debit | YTD Credit        |
|--------------|--|-----------|-------------------|
| 1141308      | Beer   |           | 3,356,387.30      |
| 1141309      | Tobacco And Tobacco Products                     |           | 232,774.81        |
| 1141310      | Cotton, Yarns And Fabrics, Textiles And Clothing |           | 37,684,108.19     |
| 1141311      | Leather And Leather Products                     |           | 2,622,568.73      |
| 1141312      | Chemical And chemical products                   |           | 495,981.87        |
| 1141313      | Iron And Steel                                   |           | 7,694,831.90      |
| 1141314      | Stationery                                       |           | 1,024,631.90      |
| 1141315      | Non Metallic Mineral Products                    |           | 4,880,648.73      |
| 1141316      | Agriculture & Forestry Products                  |           | 40,406,536.80     |
| 1141317      | Wood And Wood Products                           |           | 15,395,482.28     |
| 1141318      | Other Goods                                      |           | 433,792,422.79    |
| 1141319      | Telecommunication                                |           | 60,636.38         |
| 1141320      | Garage   |           | 1,976,109.51      |
| 1141321      | Laundry  |           | 182,103.85        |
| 1141322      | Tailoring  |           | 10,581,027.24     |
| 1141323      | Legal  |           | 1,517,707.73      |
| 1141324      | Photography And photocopying                     |           | 2,503,689.95      |
| 1141325      | Auditing   |           | 489,420.70        |
| 1141326      | Works Contract                                   |           | 722,718.32        |
| 1141327      | Lodging  |           | 5,047,774.45      |
| 1141328      | Consultancy                                      |           | 363,137.78        |
| 1141329      | Commission Agent                                 |           | 11,560.00         |
| 1141330      | Entertainment                                    |           | 300,061.80        |
| 1141331      | Barbers And Beauty Salon                         |           | 8,043,132.97      |
| 1141332      | Tourism  |           | 1,163,500.90      |
| 1141333      | Rent Of Goods                                    |           | 229,742.88        |
| 1141334      | Advertisement                                    |           | 114,958.45        |
| 1141335      | Pesticide Services                               |           | 11,896.88         |
| 1141336      | Financial Services                               |           | 3,931,688.68      |
| 1141399      | Other Services                                   |           | 133,508,927.18    |
| 1142000      | Excises Tax On Domestic And International Trade  |           | 356,417,709.71    |
| 1142100      | Excises Tax On Domestic Trade                    |           | 356,417,667.79    |
| 1142101      | Petroleum And Its Products                       |           | 2,320.00          |
| 1142102      | Sugar  |           | 9,343.00          |
| 1142103      | Salt   |           | 1,060.00          |
| 1142106      | Alcohol And Alcoholic Products                   |           | 2,049,929.29      |
| 1142107      | Beer   |           | 317,567,358.60    |
| 1142108      | Tobacco And Tobacco Products                     |           | 6,000.00          |
| 1142109      | Textiles   |           | 1,500.00          |
| 1142110      | Leather And Leather Products                     |           | 1,000.00          |
| 1142111      | Plastic Products                                 |           | 122,536.27        |
| 1142112      | Gold And Other Ornaments                         |           | 84,759.00         |
| 1142199      | Other Goods                                      |           | 36,571,861.63     |
| 1142200      | Excises Tax On International Trade               |           | 41.92             |
| 1142299      | Other Goods                                      |           | 41.92             |
| 1146000      | Other Taxes On Goods And Services                |           | 296,825,531.31    |
| 1146100      | Stamps Sales And Duty                            |           | 296,825,531.31    |
| 1146101      | Sales Of Stamps                                  |           | 9,608,523.29      |
| 1146102      | Stamps Duty On Vehicle Sales                     |           | 286,407,576.56    |
| 1146199      | Other Stamps Duty                                |           | 809,431.46        |
| 1150000      | Taxes On International Trade And Transactions    |           | 1,067.00          |
| 1151000      | Customs And Other Import Duties                  |           | 1,067.00          |
| 1151100      | Customs Duties                                   |           | 1,067.00          |
| 1151113      | Wood And Wood Products                           |           | 1,067.00          |
| 1200000      | Social Contributions                             |           | 20,809.84         |
| 1210000      | Social Security Contributions                    |           | 20,809.84         |
| 1211000      | Employee Contributions                           |           | 20,809.84         |
| 1211100      | Employee Contribution                            |           | 20,809.84         |
| 1211101      | Permanent Staff Contribution To Pension Fund     |           | 6,690.00          |
| 1211102      | Military Staff Contribution To pension Fund      |           | 14,119.84         |
| 1300000      | Grants   |           | 32,728,445,669.00 |
| 1320000      | Grants From Other General Government Units       |           | 32,728,445,669.00 |
| 1321000      | Subsidy From MoFED                               |           | 32,728,445,669.00 |

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**Eliminate :** No

| Account Code | Description  | YTD Debit | YTD Credit        |
|--------------|--|-----------|-------------------|
| 1321100      | Block Subsidy From MoFED                                   |           | 32,728,445,669.00 |
| 1321101      | From MoFED - Recurrent Subsidy                             |           | 22,500,914,851.40 |
| 1321102      | From MoFED - Capital Subsidy                               |           | 10,227,530,817.60 |
| 1400000      | Other Revenues   |           | 2,127,114,314.51  |
| 1410000      | Property Income  |           | 117,200,970.12    |
| 1411000      | Interest Income  |           | 1,629,517.01      |
| 1411100      | Interest   |           | 1,629,517.01      |
| 1411101      | Interest On Loan To Government Agencies                    |           | 4,440.00          |
| 1411102      | Interest On Loan To Government Employees                   |           | 200,788.16        |
| 1411103      | Interest On Government Bank Accounts                       |           | 1,414,062.00      |
| 1411104      | Capital Charges  |           | 10,226.85         |
| 1412000      | Dividends  |           | 244,854.06        |
| 1412100      | Dividend   |           | 244,854.06        |
| 1412101      | Residual Surplus   |           | 4,600.00          |
| 1412102      | Dividend Income From Government Assets                     |           | 231,710.06        |
| 1412103      | National Lottery Surplus                                   |           | 8,544.00          |
| 1415000      | Rents  |           | 115,326,599.05    |
| 1415100      | Rent   |           | 115,326,599.05    |
| 1415101      | Rural Land Use Fee   |           | 115,192,127.41    |
| 1415102      | Urban Land Lease   |           | 134,471.64        |
| 1420000      | Sales Of Goods And Services                                |           | 1,539,739,705.60  |
| 1421000      | Sales By Market Establishments                             |           | 1,007,325,968.30  |
| 1421100      | Sales By Market Establishment                              |           | 1,007,325,968.30  |
| 1421101      | Sales Of Government Newspapers, Magazines And Publications |           | 856,077.38        |
| 1421103      | Advertising Revenue  |           | 98,305,029.16     |
| 1421104      | Sales Of Medicines And Medical Supplies                    |           | 662,900,322.73    |
| 1421105      | Handicrafts  |           | 20,985,941.95     |
| 1421106      | Printed Forms  |           | 10,725,809.04     |
| 1421107      | Vocational And Educational Institutions                    |           | 194,295,043.65    |
| 1421108      | Entertainment  |           | 4,105,385.81      |
| 1421109      | Engineering Industry                                       |           | 122,750.00        |
| 1421110      | Cultural Services  |           | 230,533.31        |
| 1421111      | Meteorological Services                                    |           | 5,789.92          |
| 1421113      | Science And Technology Services                            |           | 1,375.00          |
| 1421114      | Agricultural Products                                      |           | 11,070,215.22     |
| 1421115      | Forestry Products  |           | 2,190,764.49      |
| 1421116      | Proceeds From Sugar Auction Sales                          |           | 24,026.41         |
| 1421199      | Other Goods And Services                                   |           | 1,506,904.23      |
| 1422000      | Administrative Fees  |           | 178,528,817.94    |
| 1422100      | Administrative Fee   |           | 178,528,817.94    |
| 1422110      | Registration Of Foreigners                                 |           | 10,681.60         |
| 1422111      | Work Permits   |           | 10,410,011.72     |
| 1422112      | Court Fines  |           | 28,591,096.43     |
| 1422113      | Court Fees   |           | 41,881,140.40     |
| 1422114      | Forfeits   |           | 1,432,413.44      |
| 1422115      | Business And Professionals Registration And License Fees   |           | 55,497,947.53     |
| 1422116      | Warehouse Fees   |           | 429,055.50        |
| 1422117      | Television License Fees                                    |           | 62,027.00         |
| 1422118      | Coffee Inspection And Other Fees                           |           | 905.00            |
| 1422119      | Standards Charges  |           | 100.00            |
| 1422120      | Cargo Scanning Machine Fee                                 |           | 6,506.00          |
| 1422199      | Other Fees And Charges                                     |           | 40,206,933.32     |
| 1423000      | Incidental Sales By Non Market Establishments              |           | 353,884,919.36    |
| 1423100      | Capital Sales Revenue                                      |           | 790,160.83        |
| 1423101      | Sales Of Movable And Immovable Properties                  |           | 1,496.08          |
| 1423102      | Sales Of Stock   |           | 8,668.00          |
| 1423103      | Sales Of Intangibles                                       |           | 779,996.75        |
| 1423200      | Sales Of Public Goods And Services                         |           | 353,094,758.53    |
| 1423204      | Veterinary Services  |           | 3,660,909.06      |
| 1423205      | Health Services  |           | 4,255,245.18      |
| 1423207      | Medical Examinations And Treatments                        |           | 292,615,863.70    |
| 1423210      | Prisons Administration Revenue                             |           | 4,357,478.68      |

## The Federal Democratic Republic of Ethiopia

State of Amhara

## Net Trial Balance Summary

Ledger/Ledger Set : SoAM MCL

Fiscal Year : 2012

Organization :

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Eliminate : No

| Account Code | Description                                       | YTD Debit | YTD Credit       |
|--------------|---|-----------|------------------|
| 1423211      | Research And Development Services                 |           | 6,889,368.09     |
| 1423217      | Civil Aviation Services                           |           | 58,350.24        |
| 1423218      | Road Transport Services                           |           | 41,204,054.05    |
| 1423220      | National Examination Services Fee                 |           | 5,073.40         |
| 1423224      | Cost Sharing                                      |           | 48,416.13        |
| 1450000      | Miscellaneous And Unidentified Revenues           |           | 470,173,638.79   |
| 1451000      | Miscellaneous And Unidentified Revenue            |           | 470,173,638.79   |
| 1451100      | Miscellaneous And Unidentified Revenue            |           | 470,173,638.79   |
| 1451199      | Other Miscellaneous Revenue                       |           | 470,173,638.79   |
| 1600000      | Municipality Revenues                             |           | 1,820,275,157.55 |
| 1610000      | Municipality Tax Revenue                          |           | 349,856,553.90   |
| 1611000      | Municipality Tax Revenue                          |           | 349,856,553.90   |
| 1611100      | Municipal Tax Revenue                             |           | 349,856,553.90   |
| 1611101      | City House Tax                                    |           | 2,202,718.98     |
| 1611102      | Assurance   |           | 12,056,677.63    |
| 1611103      | Entertainment                                     |           | 131,068.39       |
| 1611199      | Other Taxes                                       |           | 335,466,088.90   |
| 1620000      | Municipality Non-Tax Revenues                     |           | 1,396,419,780.33 |
| 1621000      | Municipality Rent Revenue                         |           | 155,625,804.69   |
| 1621100      | Municipal Rent Revenue                            |           | 155,625,804.69   |
| 1621101      | City Land Rent                                    |           | 98,749,980.78    |
| 1621102      | Residential Houses Rent                           |           | 8,965,802.88     |
| 1621103      | Trade Houses Rent                                 |           | 12,283,531.74    |
| 1621104      | Verandah Rent                                     |           | 2,577,811.33     |
| 1621105      | Sales Place/Gullet Rent                           |           | 13,962,376.42    |
| 1621106      | Stable Rent                                       |           | 16,918,413.31    |
| 1621199      | Other Rent  |           | 2,167,888.23     |
| 1622000      | Municipality Investment Income                    |           | 740,906,312.77   |
| 1622100      | Municipal Investment Income                       |           | 740,906,312.77   |
| 1622101      | Municipal Land Lease Income                       |           | 729,006,377.46   |
| 1622102      | Non-Governmental Transfers                        |           | 71,000.00        |
| 1622103      | Private Contributions                             |           | 94,721.00        |
| 1622104      | Community Contribution                            |           | 11,734,214.31    |
| 1623000      | Municipality Service Charges                      |           | 199,751,705.07   |
| 1623100      | Municipal Service Charge                          |           | 199,751,705.07   |
| 1623101      | Trade And Professional Registration And Licensing |           | 4,775,266.90     |
| 1623102      | Housing And Fencing Construction License          |           | 21,014,294.42    |
| 1623103      | Soil Dumping Space License                        |           | 821,084.90       |
| 1623104      | Vehicle License On Prohibited Land                |           | 173,259.87       |
| 1623105      | Traffic Fines                                     |           | 60,701,965.96    |
| 1623106      | Fines On Violation Of Rules And Regulations       |           | 40,206,227.31    |
| 1623107      | Bus Terminal Services                             |           | 544,654.39       |
| 1623199      | Other Charges                                     |           | 71,514,951.32    |
| 1624000      | Municipality Sales Of Goods And Services          |           | 300,135,957.80   |
| 1624100      | Municipal   |           | 300,135,957.80   |
| 1624101      | Sanitation Services                               |           | 17,168,545.44    |
| 1624102      | Engineering Services                              |           | 34,996,749.54    |
| 1624103      | Building Construction Supervision                 |           | 3,315,295.58     |
| 1624104      | Design And Bid Document                           |           | 15,147,322.37    |
| 1624105      | Contract Registration And Confirmation            |           | 47,561,716.09    |
| 1624106      | Road Transport                                    |           | 20,186,926.53    |
| 1624107      | Water Service                                     |           | 28,485.00        |
| 1624108      | Sewer Service                                     |           | 245,912.10       |
| 1624109      | Fire And Emergency Services                       |           | 300,276.10       |
| 1624110      | Vital Statistics Service                          |           | 8,964,008.46     |
| 1624111      | Driving Licenses                                  |           | 35,926.00        |
| 1624112      | Garage Services                                   |           | 893.00           |
| 1624113      | Annual Vehicle Inspection Agencies Fee            |           | 993.78           |
| 1624114      | Driving Teacher And Vehicle Ownership Book        |           | 5,740.00         |
| 1624115      | Vehicle Estimation                                |           | 39,723.53        |
| 1624116      | Driving Teacher And Others Registration Service   |           | 1,030.00         |
| 1624117      | Vehicle Plate Sales And Rent                      |           | 361,546.01       |

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**Eliminate :** No

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|--------------|---|-------------------|---------------|
| 1624118      | Vehicle Parking Fees                                    |                   | 37,979.20     |
| 1624119      | Vehicle Transportation License                          |                   | 7,708.89      |
| 1624120      | Transfer Of Title Deed Fee                              |                   | 23,807,913.76 |
| 1624121      | Registration Fee For Land, Land Plan And Ownership Book |                   | 5,717,839.01  |
| 1624122      | Renewal Of Plan And Housing Service                     |                   | 28,605,971.59 |
| 1624123      | Debt And Suspension Registration Fee                    |                   | 20,481,349.85 |
| 1624124      | Funeral Service   |                   | 640,897.76    |
| 1624125      | Slaughtering Service                                    |                   | 4,957,508.42  |
| 1624126      | Loading And Unloading                                   |                   | 46,462,813.28 |
| 1624127      | Cart And Chariot Service                                |                   | 4,465,053.90  |
| 1624128      | Park Service  |                   | 2,776,104.97  |
| 1624129      | Advertising Service                                     |                   | 5,384,655.42  |
| 1624199      | Other Sales Of Goods And Services                       |                   | 8,429,072.22  |
| 1630000      | Municipality Capital Revenues                           |                   | 73,998,823.32 |
| 1631000      | Municipal Capital Revenues                              |                   | 73,998,823.32 |
| 1631100      | Municipal Capital Revenue                               |                   | 73,998,823.32 |
| 1631101      | Sales Of Movable And Immovable                          |                   | 60,368,616.05 |
| 1631102      | Public Contributions                                    |                   | 5,696,175.25  |
| 1631199      | Other Capital Receipts                                  |                   | 7,934,032.02  |
| 2000000      | Expenditures  | 46,585,326,112.59 |               |
| 2100000      | Compensation To Employees                               | 28,998,401,366.80 |               |
| 2110000      | Wages And Salaries                                      | 26,204,941,796.23 |               |
| 2111000      | Wages And Salaries In Cash                              | 26,204,941,796.23 |               |
| 2111100      | Emoluments  | 25,042,057,523.51 |               |
| 2111101      | Salaries To Permanent Staff                             | 23,300,704,633.58 |               |
| 2111103      | Wages To Contract Staff                                 | 343,150,922.26    |               |
| 2111104      | Wages To Casual Staff                                   | 160,654,307.71    |               |
| 2111106      | Miscellaneous Payments To Staff                         | 1,237,547,659.96  |               |
| 2111200      | Allowances And Benefits                                 | 1,162,884,272.72  |               |
| 2111201      | Allowance To Permanent Staff                            | 1,159,353,484.73  |               |
| 2111203      | Allowance To Contract Staff                             | 3,524,787.99      |               |
| 2111204      | Allowance To External Contract Staff                    | 6,000.00          |               |
| 2120000      | Social Contributions                                    | 2,793,459,570.57  |               |
| 2121000      | Actual Social Contributions                             | 2,793,459,570.57  |               |
| 2121100      | Actual Social Contribution                              | 2,793,459,570.57  |               |
| 2121101      | Government Contribution To Permanent Staff Pension      | 2,793,255,184.68  |               |
| 2121102      | Government Contribution To Military Staff Pensions      | 204,385.89        |               |
| 2200000      | Use Of Goods And Services                               | 7,081,283,832.70  |               |
| 2210000      | Goods And supplies                                      | 2,983,917,873.56  |               |
| 2211000      | Consumables Goods And Supplies                          | 2,983,268,696.57  |               |
| 2211100      | Goods And Supplies                                      | 2,983,268,696.57  |               |
| 2211101      | Uniforms, Clothing, Bedding                             | 384,494,859.94    |               |
| 2211102      | Office Supplies   | 335,340,468.77    |               |
| 2211103      | Printing  | 144,167,457.45    |               |
| 2211104      | Drug and Medical Supplies                               | 1,049,393,814.29  |               |
| 2211105      | Educational Supplies                                    | 180,588,756.17    |               |
| 2211106      | Food  | 204,266,442.16    |               |
| 2211107      | Fuel And Lubricants                                     | 486,158,107.25    |               |
| 2211108      | Other Materials And Supplies                            | 99,390,037.47     |               |
| 2211109      | Miscellaneous Equipment                                 | 13,687,458.32     |               |
| 2211110      | Agriculture, Forestry And Marine Inputs                 | 45,416,070.93     |               |
| 2211111      | Veterinary Supplies And Drugs                           | 19,791,105.48     |               |
| 2211112      | Research And Development Supplies                       | 3,627,399.33      |               |
| 2211113      | Ammunition And Ordinance                                | 16,946,719.01     |               |
| 2212000      | Stocks Of Emergency And Strategic Goods                 | 649,176.99        |               |
| 2212100      | Stocks Of Emergency And Strategic Goods                 | 649,176.99        |               |
| 2212101      | Stocks Of Food  | 603,086.99        |               |
| 2212199      | Other Stocks  | 46,090.00         |               |
| 2220000      | Travel And Entertainment Expenses                       | 1,555,918,111.49  |               |
| 2221000      | Travel And Entertainment Expenses                       | 1,555,918,111.49  |               |
| 2221100      | Travel And Entertainment                                | 1,555,918,111.49  |               |
| 2221101      | Per Diem  | 1,456,740,218.05  |               |

# The Federal Democratic Republic of Ethiopia

## State of Amahara Net Trial Balance Summary

**Ledger/Ledger Set :** SoAM MCL

**Fiscal Year :** 2012

**Organization :**

**Period :** Adj-2012

**Currency :** ETB

**Eliminate :** No

| Account Code | Description   | YTD Debit        | YTD Credit |
|--------------|---|------------------|------------|
| 2221102      | Transport Fees  | 49,754,611.18    |            |
| 2221103      | Official Entertainment  | 49,423,282.26    |            |
| 2230000      | Repairs And Maintenance Expenses                                    | 1,082,938,079.58 |            |
| 2231000      | Repairs And Maintenance Expenses                                    | 1,082,938,079.58 |            |
| 2231100      | Repairs And Maintenance   | 1,082,938,079.58 |            |
| 2231101      | Repair and Maintenance - Plant, Machinery and Equipment             | 18,175,655.04    |            |
| 2231102      | Repair and Maintenance - Buildings, Furnishings & Fixtures          | 106,468,252.87   |            |
| 2231105      | Repair and Maintenance - Infrastructure                             | 222,271,404.79   |            |
| 2231107      | Repair and Maintenance - Vehicle and Other Transport                | 736,018,123.98   |            |
| 2231109      | Repair and Maintenance - Transport Equipment                        | 4,642.90         |            |
| 2240000      | Expense of Contracted Services                                      | 803,745,941.24   |            |
| 2241000      | Expense of Contracted Services                                      | 803,745,941.24   |            |
| 2241100      | Contracted Services   | 803,745,941.24   |            |
| 2241101      | Contracted Professional Services                                    | 125,394,546.74   |            |
| 2241102      | Rent  | 91,063,648.99    |            |
| 2241103      | Advertising   | 27,460,650.67    |            |
| 2241104      | Insurance   | 57,275,857.66    |            |
| 2241105      | Freight   | 54,273,470.17    |            |
| 2241106      | Fees And Charges  | 173,669,412.53   |            |
| 2241107      | Electricity Charges   | 56,419,275.78    |            |
| 2241108      | Telecommunication Charges   | 171,072,506.13   |            |
| 2241109      | Water And Other Utilities   | 47,116,572.57    |            |
| 2250000      | Training Expenses   | 654,763,826.83   |            |
| 2251000      | Training Expense  | 654,763,826.83   |            |
| 2251100      | Training  | 654,763,826.83   |            |
| 2251101      | Local Training  | 652,813,846.87   |            |
| 2251102      | External Training   | 1,949,979.96     |            |
| 2300000      | Expednitures on Fixed Assets and Construction                       | 8,313,644,704.51 |            |
| 2310000      | Expednitures on Fixed Assets and Construction                       | 8,313,644,704.51 |            |
| 2311000      | Expednitures on Fixed Assets and Construction                       | 8,313,644,704.51 |            |
| 2311100      | Fixed Assets  | 913,198,951.89   |            |
| 2311101      | Purchase Of Plant, Machinery and Equipment                          | 500,243,714.88   |            |
| 2311102      | Purchase Of Buildings, Furnishings & Fixtures                       | 255,299,879.08   |            |
| 2311108      | Purchase of Vehicle and Other Vehicular Transport                   | 143,867,245.30   |            |
| 2311109      | Purchase Aircraft, Boats and etc                                    | 257,017.99       |            |
| 2311113      | Purchase Of Military Equipment                                      | 10,660.00        |            |
| 2311114      | Purchase Of Cultivated Assets                                       | 13,520,434.64    |            |
| 2311200      | Construction  | 7,400,445,752.62 |            |
| 2311201      | Pre-Construction Activities   | 13,082,622.58    |            |
| 2311202      | Construction of Buildings - Residential                             | 27,229,822.69    |            |
| 2311203      | Construction of Buildings - Non Residential                         | 3,236,493,815.43 |            |
| 2311206      | Construction Supervision Works                                      | 197,836,573.51   |            |
| 2311208      | Construction of Infrastructure                                      | 3,925,802,918.41 |            |
| 2400000      | Interest  | 3,185,999.00     |            |
| 2420000      | Interest - To Residents Other Than General Governments              | 3,185,999.00     |            |
| 2421000      | Interest - To Residents Other Than General Government               | 3,185,999.00     |            |
| 2421100      | To Residents Other Than General Government                          | 3,185,999.00     |            |
| 2421101      | Payments Of Interest And Bank Charges On Domestic Public Debt       | 3,185,999.00     |            |
| 2600000      | Grants  | 1,447,662,261.99 |            |
| 2620000      | Grants To International Organizations                               | 16,773,110.00    |            |
| 2621000      | Grants To International Organization                                | 16,773,110.00    |            |
| 2621100      | To International Organizations                                      | 16,773,110.00    |            |
| 2621101      | Contributions To International Organizations                        | 16,773,110.00    |            |
| 2630000      | Grants To Other General Government Units                            | 1,430,889,151.99 |            |
| 2631000      | Grants To Other General Government Unit                             | 1,430,889,151.99 |            |
| 2631100      | To Other General Government Units                                   | 1,430,889,151.99 |            |
| 2631101      | Grants, Contributions And Subsidies To Institutions And Enterprises | 1,430,889,151.99 |            |
| 2800000      | Other Expenses  | 741,147,947.59   |            |
| 2820000      | Miscellaneous Expenses  | 741,147,947.59   |            |
| 2821000      | Miscellaneous Expenses  | 741,147,947.59   |            |
| 2821100      | Miscellaneous Expense   | 741,147,947.59   |            |
| 2821102      | Compensation to Individuals And Institutions                        | 558,536,017.62   |            |



# The Federal Democratic Republic of Ethiopia

## State of Amhara Net Trial Balance Summary

**Ledger/Ledger Set :** SoAM MCL

**Fiscal Year :** 2012

**Organization :**

**Period :** Adj-2012

**Currency :** ETB

**Eliminate :** No

| Account Code | Description  | YTD Debit         | YTD Credit        |
|--------------|--|-------------------|-------------------|
| 2821103      | Grants And Gratuities To Individuals                             | 93,314,371.10     |                   |
| 2821107      | Miscellaneous Payments   | 89,297,558.87     |                   |
| 4000000      | Transfers  | 11,462,910,024.66 | 11,462,910,024.66 |
| 4100000      | Cash Transfers   | 11,462,910,024.66 | 11,462,910,024.66 |
| 4110000      | Cash Transfer  | 11,462,910,024.66 | 11,462,910,024.66 |
| 4111000      | Cash Transfer Between Public Bodies                              | 11,462,910,024.66 | 11,462,910,024.66 |
| 4111100      | Cash Transfer Between Public Bodies                              | 11,462,910,024.66 | 11,462,910,024.66 |
| 4111199      | Other Cash Transfers   | 11,462,910,024.66 | 11,462,910,024.66 |
| 5000000      | Assets   | 19,228,229,464.90 |                   |
| 5200000      | Financial Assets   | 19,228,229,464.90 |                   |
| 5210000      | Domestic Financial Assets  | 19,228,229,464.90 |                   |
| 5211000      | Currency And Deposits - Cash on Hand                             | 148,441,030.71    |                   |
| 5211100      | Cash On Hand   | 148,441,030.71    |                   |
| 5211101      | Cash On Hand - Birr  | 148,441,030.71    |                   |
| 5212000      | Currency And Deposits - Cash at Bank                             | 5,837,771,197.08  |                   |
| 5212100      | Cash At Bank - Standard Domestics (Treasury)                     | 1,024,601,229.52  |                   |
| 5212101      | Cash At Bank Budgetary   | 1,024,601,229.52  |                   |
| 5212200      | Cash At Bank - Central Treasury                                  | 4,813,169,967.56  |                   |
| 5212201      | Central Treasury Birr Account                                    | 4,813,169,967.56  |                   |
| 5217000      | Accounts Receivables   | 13,242,017,237.11 |                   |
| 5217100      | Advances   | 7,750,921,705.86  |                   |
| 5217101      | Advance To Staff From Salary                                     | 22,852,162.06     |                   |
| 5217103      | Advance To BI For Channel 1                                      | 870,627.61        |                   |
| 5217104      | Advance To BI For Staff From Next Year's Budget                  | 788,718.27        |                   |
| 5217105      | Advance To BI For Recurrent Expenditures From Next Year's Budget | 5,867,647.39      |                   |
| 5217106      | Advance To BI For Capital Expenditures From Next Year's Budget   | 3,992,553.08      |                   |
| 5217107      | Advance To Regions   | 21,834,126.25     |                   |
| 5217108      | Other Advances To BI   | 113,720,574.15    |                   |
| 5217109      | Other Advances Within Government                                 | 5,329,289,233.99  |                   |
| 5217110      | Advances To Staff - Purchases                                    | 795,748,944.57    |                   |
| 5217112      | Advances to Staff - Others                                       | 1,455,957,118.49  |                   |
| 5217200      | Prepayments  | 4,628,658,805.49  |                   |
| 5217201      | Prepayment To Contractors  | 3,995,227,701.65  |                   |
| 5217203      | Prepayment To Consultants  | 1,501,568.43      |                   |
| 5217205      | Prepayment To Suppliers  | 618,867,629.42    |                   |
| 5217298      | Other Prepayment Outside Government                              | 13,061,905.99     |                   |
| 5217300      | Other Receivables  | 862,436,725.76    |                   |
| 5217301      | Suspense   | 11,055,953.29     |                   |
| 5217302      | Cash Shortage  | 15,184,427.42     |                   |
| 5217304      | Peasant Associations   | 19,046,650.26     |                   |
| 5217305      | Cooperatives   | 663,359,959.21    |                   |
| 5217306      | Individuals And Private Organizations                            | 153,789,735.58    |                   |
| 6000000      | Liabilities  | 71,357.49         | 8,494,380,603.79  |
| 6100000      | Domestic Liabilities   | 71,357.49         | 8,494,230,217.16  |
| 6130000      | Loans  |                   | 279,477.20        |
| 6131000      | Loans - Short-Term   |                   | 278,688.01        |
| 6131100      | Short-Term Loans   |                   | 278,688.01        |
| 6131104      | 182 Day Treasury Bill  |                   | 278,688.01        |
| 6132000      | Loans- Long-Term   |                   | 789.19            |
| 6132100      | Long-Term Debt   |                   | 789.19            |
| 6132101      | Bonds  |                   | 789.19            |
| 6170000      | Other Accounts Payable   | 71,357.49         | 8,493,950,739.96  |
| 6172000      | Accounts Payable Various   |                   | 1,295,172,366.29  |
| 6172100      | Accounts Payable - Payroll Deductions                            |                   | 1,060,161,288.46  |
| 6172101      | Pension Contribution Payable                                     |                   | 496,627,540.19    |
| 6172103      | Salary Payable   |                   | 287,230,092.83    |
| 6172105      | Withholding Tax Payable  |                   | 193,598,947.84    |
| 6172106      | Cost Sharing   |                   | 94,305.60         |
| 6172110      | Other Payroll Deductions   |                   | 82,610,402.00     |
| 6172200      | Accounts Payable - Others  |                   | 235,011,077.83    |
| 6172201      | Grace Period Payables  |                   | 20,647,942.23     |
| 6172202      | Sundry Creditors   |                   | 214,363,135.60    |

# The Federal Democratic Republic of Ethiopia

## State of Amahara Net Trial Balance Summary

**Ledger/Ledger Set :** SoAM MCL

**Fiscal Year :** 2012

**Organization :**

**Period :** Adj-2012

**Currency :** ETB

**Eliminate :** No

| Account Code | Description   | YTD Debit                | YTD Credit               |
|--------------|---|--------------------------|--------------------------|
| 6173000      | Payables With In Government                                     |                          | 6,105,086,032.45         |
| 6173100      | Payable With In Government                                      |                          | 6,105,086,032.45         |
| 6173101      | Due To Staff  |                          | 889,291.28               |
| 6173102      | Due To MOFED For Channel 1                                      |                          | 1,089,308.59             |
| 6173104      | Due To MOFED For Recurrent Expenditures From Next Year's Budget |                          | 971,831.44               |
| 6173105      | Due To MOFED For Capital Expenditures From Next Year's Budget   |                          | 2,367,256.03             |
| 6173106      | Due To Regions  |                          | 13,022,674.02            |
| 6173107      | Other Payables To MOFED   |                          | 7,580,326.43             |
| 6173108      | Family Pay  |                          | 3,777,630.98             |
| 6173110      | Court Order   |                          | 238,529,265.66           |
| 6173112      | Repatriation  |                          | 188,246.00               |
| 6173113      | Internally Displaced Persons                                    |                          | 493,878.84               |
| 6173115      | War Veterans  |                          | 207,990.78               |
| 6173117      | Other Payables With In Government                               |                          | 5,835,968,332.40         |
| 6174000      | Deposits  | 71,357.49                | 164,913,815.36           |
| 6174100      | Deposits For Letter Of Credits                                  | 71,357.49                | 3,066.63                 |
| 6174103      | General Service   |                          | 3,066.63                 |
| 6174104      | Agriculture And Natural Resource                                | 70,282.49                |                          |
| 6174105      | Trade And Industry  | 1,075.00                 |                          |
| 6174200      | Other Deposits  |                          | 164,910,748.73           |
| 6174201      | Custom Deposits   |                          | 1,133,067.20             |
| 6174203      | Hospital Deposits   |                          | 3,333,662.48             |
| 6174204      | Bid Bond Deposit  |                          | 18,876,327.75            |
| 6174207      | VAT Retention Payable   |                          | 7,753,853.79             |
| 6174208      | VAT Payable   |                          | 12,850,844.72            |
| 6174299      | Other Deposits  |                          | 120,962,992.79           |
| 6175000      | Retentions  |                          | 928,778,525.86           |
| 6175100      | Retention   |                          | 928,778,525.86           |
| 6175101      | Retentions  |                          | 928,778,525.86           |
| 6200000      | Foreign Liabilities   |                          | 150,386.63               |
| 6230000      | Loans   |                          | 150,386.63               |
| 6233000      | Loans - Multilateral  |                          | 69,048.64                |
| 6233100      | Multilateral  |                          | 69,048.64                |
| 6233101      | Loans from Multilateral Sources                                 |                          | 69,048.64                |
| 6234000      | Loans - Bilateral   |                          | 81,337.99                |
| 6234100      | Bilateral   |                          | 81,337.99                |
| 6234101      | Loans from Bilateral Sources                                    |                          | 81,337.99                |
| 7000000      | Net Asset/Equity  |                          | 10,713,490,904.53        |
| 7100000      | Net Asset/Equity  |                          | 10,713,490,904.53        |
| 7110000      | Net Asset/Equity  |                          | 10,713,490,904.53        |
| 7111000      | Net Asset/Equity  |                          | 10,713,490,904.53        |
| 7111100      | Net Asset/Equity  |                          | 10,713,490,904.53        |
| 7111101      | Net Asset/Equity  |                          | 10,713,490,904.53        |
| <b>Total</b> |   | <b>77,276,536,959.64</b> | <b>77,276,536,959.64</b> |

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