REPUBLIC OF CAMEROON Peace –Work– Fatherland		**REPUBLIQUE DU CAMEROUN** Paix-Travail-Patrie

COUNCIL: NDU COUNCIL CREATED BY ***DECREE NO. 93/322 OF 25/11/93***

COMMUNE DE NDU

NDU COUNCIL

P.B 52 NDU
PHONE/FAX: 677-65-84-94
Email: abdou.borno@yahoo.com
Website: www.nducouncil@outlook.com

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BUJET COMMUNALE

COUNCIL BUDGET

EXERCISE......................2026

FINANCIAL YEAR..........2026

BUDGET SUMMARY *SOMMAIRE DU BUDGET*

FINANCIAL YEAR – EXERCISE: 2026

A. STATISTICS

NDU COUNCIL BUDGET
BUDGET DE LA COMMUNE DE NDU

EXERCICE.........2026
FINANCIAL YEAR

A.1- STATISTICAL DATA

POPULATION Population	**151,206**	**HABITS** Inhabitants
SURFACE AREA Superficie	**6,125**	**Km²**
NUBER OF KM ON THE ROAD SURFACE OF NDU MUNICIPALITY Numbre des km de route en charge de la commune	**319**	**Km**
NUMBER OF MUNICIPAL COUNCILORS FOR THE OFFICE Nombre de conseillers municipale de bureau	**41**	**PARTY CPDM**
NUMBER OF MUNICIPAL COUNCILORS PRESENT Nombre de conseillers municipale present	**38** **(F=07/M=31)**	
NUMBER OF MUNICIPAL COUNCILORS DEAD Nombre de conseillers municipale mort	**03**	
NUMBER OF EMPLOYEES Numbre de employeurs	**46**	

REVENUE COLLECTED AND EXPENDITURE DURING THE LAST THREE ADMINISTRATIVE ACCOUNTS
Recettes recouvrees est depenses d'apres le resultat des trois dernier Compte Administratifs

YEAR	BUDGET	SPEC.AUTH	TOTAL BUDGET	REVENUE	B/F	TOTAL REVUE	EXPENDITURE	
2022	922,040,000	316,190,600	1,238,230,600	588,950,003	48,985,444	637,935,447	609,119,628	F CFA
2023	869,975,000	376,539,859	1,246,514,859	635,858,861	28,782,064	664,640,925	653,117,195	F CFA
2024	871,005,000	345,201,450	1,216,206,450	696,704,640	11,521,822	708,226,462	701,484,164	F CFA

B – COUNCIL EXECITIVE BODIES

B.1 - COUNCIL EXECUTIVE MEMBERS

S/N	Names	Sex	Function	Contact
1	ABDOU KANFON BORNO	M	MAYOR	677 65 84 94
2	NSALAR KENNETH NJETA	M	1ST DEPUTY MAYOR	677 660 690
3	NSAME EMMANUEL WIRDZENYUY	M	2ND DEPUTY MAYOR	677 827 782
4	MASSA ERNEST MASSA	M	3RD DEPUTY MAYOR	670 086 200
5	TANGIRI VICTORINE LARI	F	4TH DEPUTY MAYOR	677 867 589

B.2 COUNCIL COMMITTEES OF DELIBERATIVE BODIES

B.2(i) FINANCE COMMITTEE

S/N	Names	Sex	Function	Contact
1	TATAH EMMANUEL BANTAR	M	CHAIRMAN	674 170 048
2	TATA BERNARD GIBIP	M	VICE CHAIRMAN	674 108 684
3	NSAME PASCAL NSAME	M	SECRETARY	670 266 932
4	CHINDA ELIZABETH MULUR	F	MEMBER	672 743 884/621 719 272
5	TAMFU MERCY NKOSAH	F	TREASURER	675 152 953
6	FAI OLIVER NDITARAFOR	M	MEMBER	675 983 914

B.2(ii) COMMITTEE FOR SECURITY, SAFETY, PUBLIC ORDER AND MORALITY

S/N	Names	Sex	Function	Contact
1	WAWA EPHRAIM TOMANG	M	CHAIRMAN	677 948 642
2	BAAH GLADYS FONYU	F	SECRETARY	675 426 348
3	ABDOU KANFON BORNO	M	MEMBER	677 65 84 94
4	MASSA ERNEST MASSA	M	MEMBER	670 08 62 00
5	BONGFEN VICTOR NDZI	M	MEMBER	677 984 642
6	AYONG GAMBO	M	MEMBER	673 551 040

B.2(iii) THE COMMITTEE FOR EDUCATION

S/N	Names	Sex	Function	Contact
1	JATO DANIEL NGI	M	CHAIRMAN	677 981 049
2	NSALAR KENNETH NJETA	M	VICE CHAIRMAN	677 660 690
3	NGAMALA TANKO ADAMU	M	SECRETARY	677 082 660
4	YENTOH FLORENCE NDUKONG	F	MEMBER	677 491 672
5	NJESHU GLADYS NJULAH	F	MEMBER	677 786 860
6	NGALA FRANKLINE NYAKO	M	MEMBER	677 083 578

B.2(iv) THE COMMITTEE FOR ENVIRONMENT AND NATURAL RESOURCES MANAGEMENT

S/N	Names	Sex	Function	Contact
1	TALLA GODWILL NDZI	M	CHAIRMAN	683 071 410
2	BERINYUY GILFORT CHIFU	M	VICE CHAIRMAN	653 338 844
3	CHEWE MARTHA	F	MEMBER	680 209 839
4	TANGIRI VICTORINE LARI	F	MEMBER	677 867 589
5	SHEY WIILIAM KANJO	M	MEMBER	674 108 654
6	NTARIKE ISA	M	MEMBER	674 328 944

B.2(v) THE COMMITTEE FOR TRANSPORT AND INFRASTRUCTURAL DEVELOPMENT

S/N	Names	Sex	Function	Contact
1	NFOR AUGUSTINE MANGEH	M	CHAIRMAN	677 829 620
2	NSAME EMMANUEL WIRDZINYUY	M	VICE CHAIRMAN	677 827 782
3	NFORMI SAMBO	M	SECRETARY	670 635 170
4	KESSENG JOHANESS MUPBAH	M	MEMBER	674 328 944
5	TAMNGWA SAMUEL	M	MEMBER	676 574 431
6	NGEH BENUEL	M	MEMBER	677 09 25 29

B.2(vi) COMMITTEE FOR HEALTH AND SANITATION

S/N	Names	Sex	Function	Contact
1	FONDOCK ERNEST NGONGENWI	M	VICE CHAIRMAN	670 641 215
2	NDZI ERNEST	M	SECRETARY	652 691 535
3	BANTAR SEIDOU	M	MEMBER	679 499 292
4	NGWANG CHARITY	M	MEMBER	674 082 390
5	NFORMI BUBA	M	MEMBER	677 059 510
6	YAKUBU ISIAKA GIBIP	M	MEMBER	679 33 66 89

B.2(vii) SUPPORT STAFF

S/N	Names	Sex	Function	Contact
1	NDI VERA NDFUBU	F	SECRETARY GENERAL	674 79 33 70
2	AWA EMMANUEL ASOBO	M	MUNICIPAL TREASURER	677 00 48 99

C. – MEMORANDUM

In conformity with **law N°2019/024 of 24 December 2019** instituting the general code of Regional and Local Authorities and also in line with **JOINT CIRCULAR N° 00008734/CL/MINFI/MINDDEVEL OF 11 AOUT 2025** relating to the preparation of budgets of Regional and Local Authorities for the 2026 Financial Year;

☐ Ndu Council budget for 2026 Financial year stands at One Billion Two Hundred and Seventy Two Million Eight Hundred and Twenty nine thousand five hundred Francs (1,272,829,500 Frs) CFA.

☐ Revenue stands as follows;

- Recurrent Revenue = 543,148,400 frs
- Investment Revenue = 729,681,100 frs
- TOTAL = 1,272,829,500frs

☐ While Expenditure as follows;

- Functional expenditure = 541,348,440 frs
- Investment expenditure = 731,481,060 frs
- TOTAL = 1,272,829,500 frs

☐ So far the 2026 program budget has witness an increase rate of 44.4% in comparison with the budget of the previous year

☐ On the other hand, personnel expenses stands at One Hundred and Thirty Nine Million Three Hundred and Forty Seven Thousand Four Hundred Francs (139,347,400 frs) with an increase rate of 8.3% compared as supra.

☐ The budgetary ratios in line with the Cicular mentioned above, section a(66) and b(82), stands as follows;

- Operational = 42.8%
- Investment = 57.2%
- Personnel = 25.7%

☐ The Ndu council program budget for 2026 financial year is in concordance in Revenue and Expenditure at the sum of One Billion Two Hundred and Seventy Two Million Eight Hundred and Twenty nine thousand five hundred Francs (1,272,829,500 Frs) CFA.

BUDGET BY PROGRAMS

Program 1: IMPROVING THE PROVISION OF SOCIAL BASIC SERVICES					
Objectives:	ENSURE ACCESS TO QUALITY SOCIALSERVICES				
Indicators:	INPROVED HEALTH CARE, EDUCATION, HYGIEN AND SANITATION AND SOCIAL PROTECTION				
Action	Activities/Tasks	Economic Nature	Function	Amount	Total Action
01: Improving health system and support to the population	01 Construction of Integrated Health Centers				73,580,000
	The construction of health centre block at the Ntumbaw IHC	23311	PUBLIC ORDER AND HEALTH	25,000,000	
	02. Rehabilitation and maintenance of IHCs				
	03. Equipping of IHCs				
	The supply of medical equipment to the Mbah IHC, Taku, Luh	24412	HEALTH	30,000,000	
	04. Creation of secondary Civil status centers				
	The digitization of the civil status main centre	23111	GENERAL SERVICES	10,000,000	
	The equipment of civil status secondary centres			5,000,000	
	05. Provision of Civil status documents				
	Supply of civil status Registers to the 8 civil status centers	60603	GENERAL SERVICES	2,080,000	
	Cost for the organisation of mass mariages				
	07. Support to Persons living with disabilities and take over of Casual health workers				
	Material and financial support granted to people with disability	63720	SOCIAL AFFAIRS	1,500,000	
02. Increase accessibility of education at the Local level	01. Construction of classrooms in schools within the basic education sector				117,000,000
	The construction of a block of two classrooms at G.S Ngulu,	23119	EDUCATION	22,000,000	
	The construction of a block of two classrooms at GS Mankeng, GS Kumah Talla, GS Mbarse			60,000,000	
	The construction of a block of two classrooms at GNS Njiplvu			25,000,000	

	02. Rehabilitation and maintenance of classrooms within the Basic education sector				
		23119			
	03.Equipping of classrooms within the Basic education sector				
		24411			
	04.Support to schools within the Basic education in didactic materials and functioning				
	01Supply of didactic materials to schools	63110	EDUCATION	10,000,000	
	02. Equipping of Municipal Litraries				
	The supply of didactic to the Municipal library	24411	EDUCATION	4,500,000	4,500,000
	03. Rehabilitation of CEAC				
	The rehabilitation of CEAC Ntumbaw	23119	EDUCATION	17,000,000	17,000,000
05. Improve supply of drinking water to areas not covered	01. Construction of boreholes				
	The construction of a borehole with solar pump and plastic tank at the Ndu new Market	24415	PUBLIC ORDER, SAFETY AND HEALTH	20,000,000	124,500,000
	02. Rehabilitation and maintenance of boreholes				
	The maintenance of the manual pump borehole at the Ndu Municipal grandstand	24415	PUBLIC ORDER, SAFETY AND HEALTH	4,500,000	
	03. Construction of water catchments and supply schemes				
	PROJECT FOR THE CONSTRUCTION OF THE NTANTALAH, WOWO, MBARSE, MBIKOH, MBAJENG WATER SUPPLY SCHEME	24415	PUBLIC ORDER, SAFETY AND HEALTH	100,000,000	
	02.Maintenance of solar lightening				
	THE REHABILITATION OF SOLAR STREETLIGHT IN NDU TOWN	24415	ECONOMIC AFFAIRS	15,000,000	15,000,000
					351,580,000

Program 2: PROMOTION OF ECONOMIC DEVELOPMENT AND ENVIRONMENTAL PROTECTION

Objectives:	TO FOSTER SUSTAINABLE ECONOMIC GROWTH WHILE PROTECTING THE ENVIRONMENT
Indicators:	SUSTAINABLE AGRICULTURAL PRACTICIES, REDUCTION IN WATSE AND INPROVED ECONOMIC GROWTH RATES

Action	Activities/Tasks	Economic Nature	Function	Amount	Total Action
01. Development of the economic fabric	01. Promote income-generating projects				85,987,000
	THE SUPPLY AND DISTRIBUTION OF FARM TOOLS TO LOCAL FARMERS WITHIN THE MUNICIPALITY TO BOAST AGRICULTURAL PRODUCTIVITY	63310	ECONOMIC AFFAIRS	35,000,000	
	THE CONSTRUCTION OF MARKET HANGERS AND LOCKERS AT NKWITANG			20,000,000	
	THE CONSTRUCTION OF A MEAT SALES SLAB AT NTABA			10,000,000	
	THE CONSTRUCTION OF A MEAT SALES SLAB AT NTUMBAW			10,000,000	
	02. Support to agro-pastoral, fish and artisanal production activities				
	A MICRO PROJECT ON FISH PRODUCTION IN CONCRETE TANKS WITH BORE HOLES, CONTROLLED BY SOLAR SYSTEMS IN NGARBUH	24415	ECONOMIC AFFAIRS	10,987,000	
02. Environmental protection and natural resource management	01. Develop ecotourism activities				53,345,675
	THE CONSTRUCTION OF A TOWN GREEN AT NJITOP IN NDU SUB DIVISION, DONGA MANTUNG DIVISION, NORTH WEST REGION	22124	COMMUNITY FACILITIES	13,345,675	
	02. Development of reaforestation schemes				
	THE PLANTING OF ORNAMENTAL TREES ALONG THE NEWLY CONSTRUCTED ROAD IN NDU TOWN IN THE NDU MUNICIPALITY, DONGA MANTUNG DIVISION, NORTH WEST REGION	22313	ENVIRONMENTAL PROTECTION	10,000,000	
	03.Managment and protection of water bodies				

	THE FENNCING AND PLANTING OF ORNAMENTAL TREES IN CATCHMENT AREAS IN THE NDU MUNICIPALITY	22313	ENVIRONMENTAL PROTECTION AND HEALTH	15,000,000	
	06. Support to the operationalization of waste management plans				
	THE SUPPLY OF WASTE MANAGEMENT AND COLLECTION TOOLS	63310	ENVIRONMENTAL PROTECTION AND HEALTH	15,000,000	
03. Spatial planning and development in Regional and local authorities	02. Establishment of Urban and Land use plans				
	THE ESTABLISHMENT OF THE NDU URBAN PLAN	22123		70,000,000	**70,000,000**
04. Creation and maintenance of unclassified rural roads and construction of crossing bins	01. Opening of Farm - to - Market roads				**209,800,000**
	THE OPENING OF ROAD MBAJENG – NJIMNKANG	23511		35,000,000	
	THE CONSTRUCTION OF THE ROAD MBAKFU-JMBC FIELD			35,000,000	
	THE GRADINGOF ROAD NJIPLUH-BOYAR INNDU TOWN			30,000,000	
	02. Maintenance and rehabilitation of Farm - to - Market roads				
	THE REHABILITATION OF TARRED STREETS IN NDU TOWN	23511		4,900,000	
	THE REHABILITATION OF V-GUTTERS IN NDU TOWN			4,900,000	
	03. Opening and maintenance of streets				
	THE OPENING OF ROAD FROM CARITAS WATER TANK TO MBAKFU SUB PALACE	23511		40,000,000	
	04. Construction and maintenance of gutters and culverts				
	THE CONSTRUCTION OF V-SHAPED GUTTERS AT MBARCOURT	235 11		10,000,000	
	THE CONSTRUCTION OF A BRIDGE ON THE TAKU-TAMBA ROAD	23421		20,000,000	
	THE CONSTRUCTION OF A BRIDGE ON THE ROAD MBIPGO - KASHI	23421		30,000,000	
	05. Maintenance of bridges and Culverts				
					429,132,675

PROGRAM 3:	PROMOTION OF CITIZENSHIP, SPORTS, CULTURE AND YOUTH SOUPORT				
Objective:	PROMOTE, SUPPORT AND DEVELOP SPORTS, CULTURE AND YOUTH ACTIVITIES				
Indicator:	INCREASED SOCIAL COHESION AND ENGAGEMENT				
Action	Activities/Tasks	Economic Nature	Function	Amount	Total Action
A1. Promotion of culture, arts and national languages	01. Construction and maintenance of Community Conference halls				136,267,325
	THE CONSTRUCTION OF A LEISURE CENTRE AT MBIYEH	23111	COMMUNITY FACILITIES	120,000,000	
	02. Organisation of cultural festivals and Cultural days				
		633 10	ECONOMIC AFFAIRS	3,000,000	
	04. Organisation of arts and crafts exhibitions				
		633 10	ECONOMIC AFFAIRS	3,857,325	
	05. Support to medium and small size enterprises and common initiative groups				
	SUPPORT TO CIGS IN THE MUNICIPALITY	633 10	ECONOMIC AFFAIRS	4,900,000	
	DISTRIBUTION OF HYGIENE AND SANITATION TOOLS TO VILLAGE DEVELOPMENT GROUPS, VNC	633 10		4,900,000	
A2. Animation of sports life and support for associations	01. Support to the organisation of Sporting activities between schools (Tournaments)				3,000,000
	ORGANIZATION OF SPORTS COMPETITIONS INVOLVING ALL THE VILLAGES IN NDU MUNICIPALITY	632 20	SOCIAL AFFAIRS	3,000,000	
	Peace building, dialogue and social cohesion	633 10		15,000,000	154,657,325

Program 4: GOVERNANCE AND LOCAL ADMINISTRATION

Objectives:	**To improve transparency, accountability and citizen engagement to enhance public service delivery**
Indicators:	**Improved management, training and capacity buildings**

Actions	Activities/Task	Economic Nature	Function	Amount	Total Activities
01. Optimum management of financial resources	**01. Budget execution, monitoring and follow up of execution of the budget**				**181,741,040**
	Acquiring scarves and barges	64180	General Services	500,000	
	Duty allowances for members of executive	64120		5,400,000	
	Representation allowances to members of executive	64130		5,400,000	
	Session allowances to members of deliberative organ	64140		12,000,000	
	Secretariat and reception expenses to members of deliberative bodies	64150		17,650,000	
	Allowances to commission of deliberative organs	64160		2,000,000	
	Other statutory benefits of chief executive	64170		1,800,000	
	Funeral expenses of member of deliberative	65914		500,000	
	Other charges	64190		200,000	
	Holding of tenders' board sessions	64250		10,000,000	
	Arrears of tenders' board sessions	64250		5,000,000	
	Mission allowances of councilors	61161		4,000,000	

Mission allowances of Mayor abroad	61172		3,000,000
Mission allowance of Mayor	61162		6,000,000
Mission allowance for Deputy Mayors	61163		10,000,000
Mission allowance for secretary General	61164		3,000,000
Mission for Municipal Treasurer	61165		3,000,000
Mission Allowance for council staff	61166		13,000,000
Representation allowances to chair persons of deliberative bodies	61182		700,000
Transportation of Councilors within the country	61111		3,500,000
Support for the celebration of National day(20th May)	61710		3,000,000
Support for the celebration of Youth day(11th February)	61710		
Support for the celebration of International Women day	61710		
Support for the celebration of International Labour day	61710		
Support for the celebration of end of year feasts	61710		
02. Planning, Participation and Evaluation of the Council budget.			
Other administrative fees and charges	62719	General Services	500,000
Subventions to schools	63110		3,000,000
Subventions to social centres	63120		2,000,000
Subventions to medical centres	63130		2,000,000
Other entities of local interest	63190		1,000,000
Support to agricultural, pastoral, craft, fish farmers and forestry etc	63310		25,000,000
Support to employment generating projects	63320		

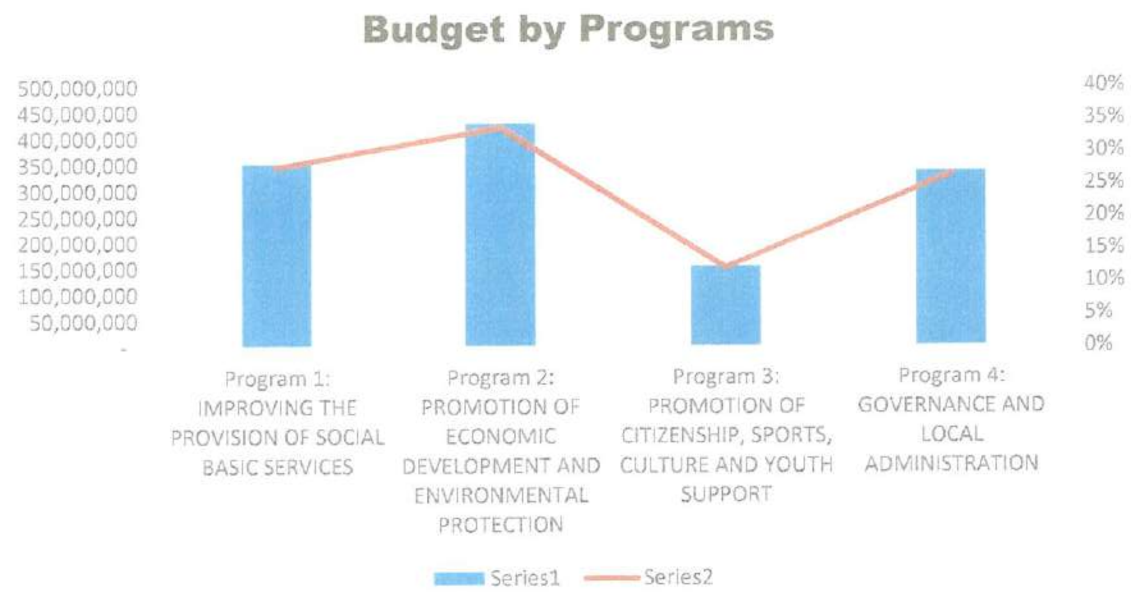
				2,000,000	
	Other financial support for economic activities	63390		8,000,000	
	Subventions to Cultural associations	63410		1,000,000	
	Subventions to sports associations	63420		3,000,000	
	To other associations	63490		1,000,000	
	Contribution to the cost of running (NASLA)	63520		1,106,400	
	Contribution to the cost of running of BUNEC	63550		7,803,464	
	Contribution to the cost of running UCCCA ETC	63540		3,681,176	
	Contribution to the cost running of other local council finance committees	63590		3,000,000	
	Aid and assistance	63720		3,000,000	
	Support to population following natural disaster	63730		5,000,000	
	01. Management of Council Services				
02 Improvement of the working environment	Purchase of small technical equipment	60140	General Services	3,000,000	**124,620,000**
	Purchase of office equipment	60150		20,000,000	
	Purchase of cleaning products	60160		5,000,000	
	Other purchases of materials	60190		23,000,000	
	Consumption of water at chief executive residence	60502		300,000	
	Other subscription and water consumption	60509		540,000	

	electricity of chief executive	60512		900,000	
	other electricity consumption	60519		480,000	
	supply and consumption of solar energy and others	60540		8,000,000	
	Fuel and lubricants for generators	60550		1,000,000	
	Fuel and lubricants for motor vehicles	60560		35,000,000	
	Fuel and lubricants for machinery	60580		500,000	
	Other energy sources	60590		2,500,000	
	editing, printing and distribution of documents	60610		200,000	
	purchase of Vaccines and other preventive measures	60630		3,000,000	
	Purchase of uniforms and work cloths	60670		3,000,000	
	02. Maintenance of Council properties				
	Minor maintenance of vehicle, machinery and technical equipment	61460		5,000,000	
	Maintenance of ICT equipment	61470		3,000,000	
	Maintenance of electricity and water network	61440		3,500,000	
	03 Running of the accounting Service				
	Banking services consume	61920		700,000	
	Cost of printing stamps and ticket	60601		500,000	
	Cost of printing accounting record	60604		500,000	

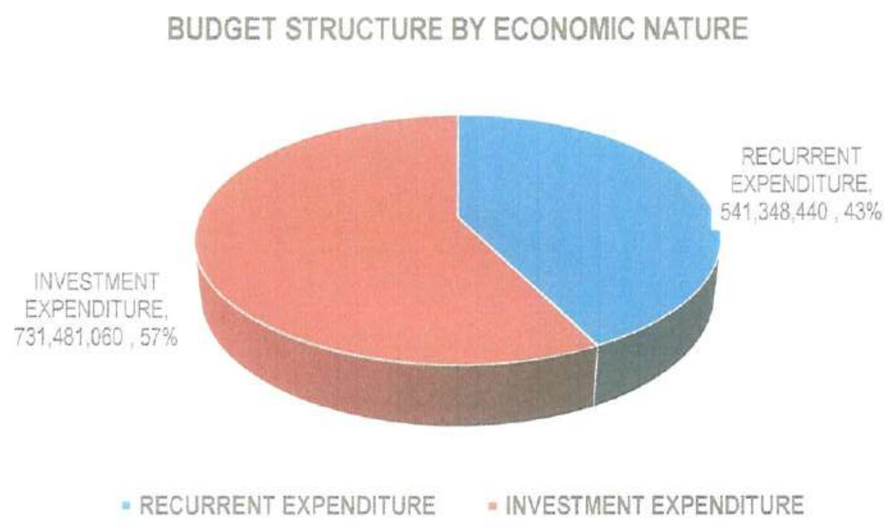
	expenses of accounting service	64230		5,000,000	
	02. Staff remunerations				
	Payment of 12months of contract staff salaries	661 11	General Services	45,000,000	153,347,400
	Payment of 12months of non-contract staff salaries	661 12		32,000,000	
	provision for youth employment	66180		3,000,000	
	Basic salary and wages	66190		3,000,000	
	Payment of 12months of staff salaries(DA)	66211		2,000,000	
	Payment of 12months of staff salaries(RPA)	66212		1,000,000	
	Payment of 12months of staff salaries(Vehicle maintenance)	66213		1,560,000	
	Payment of 12months of staff salaries(House)	66215		287,400	
	other allowances	66219		10,000,000	
	risk allowance	66224		1,000,000	
	seniority bonuses	66225		10,000,000	
	dirty work allowance	66228		1,000,000	
	NSIF contributions	66420		15,000,000	
	Provision for advancement board	62719		5,000,000	
	03. Staff Motivation				
	Other bonuses, gratuity and other allowances	66990	General Services	5,000,000	
	Overtime	66900		500,000	

	gratuities	66910		5,000,000	
	performance bonuses	66960		3,000,000	
	04. Trainings for staff				
	Organisation of in-service training for 5 staff	61810	General Services	5,000,000	
	Training of 25 elected official	61810		5,000,000	
04. Development of ICT resources	**01. Plan and manage resources related to ICTs**				**500,000**
	other public relation cost	61790	General Services	500,000	
	cost of legal notices	61730		200,000	**200,000**
05. Development of communication and public relations.	**01. Promote the image of the Council**				
	postage charges	61911	General Services	100,000	**2,760,000**
	website subscription and usage	61913		500,000	
	subscription and consumption of telephone	61912		2,160,000	
0.7 Mobilization and optimization of Revenue	**01. Establishment and updating of the Taxpayers' norminal roll**				**1,000,000**
	Follow-up of revenue collection and forceful recoveries(rebates to collectors)	64270		1,000,000	
					464,168,440

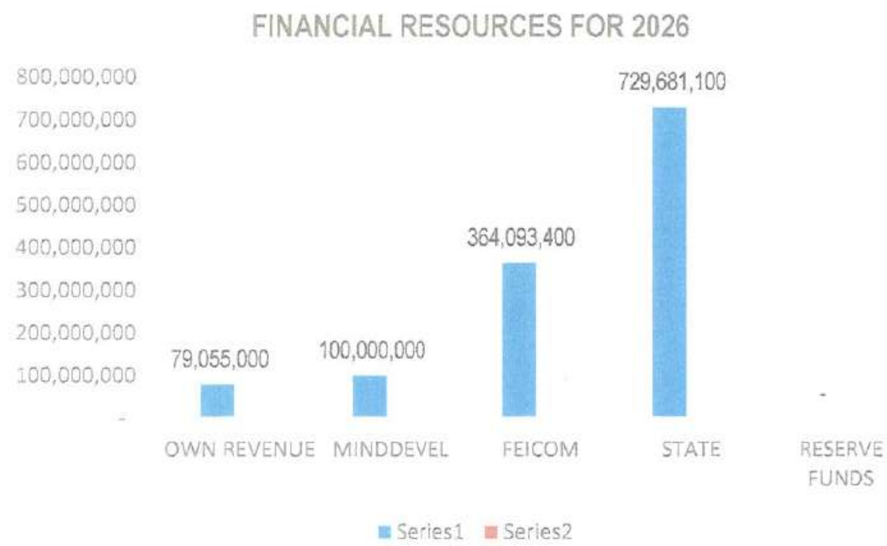
Programs	Amount
Program 1: IMPROVING THE PROVISION OF SOCIAL BASIC SERVICES	351,580,000
Program 2: PROMOTION OF ECONOMIC DEVELOPMENT AND ENVIRONMENTAL PROTECTION	429,132,675
Program 3: PROMOTION OF CITIZENSHIP, SPORTS, CULTURE AND YOUTH SUPPORT	154,657,325
Program 4: GOVERNANCE AND LOCAL ADMINISTRATION	337,459,500
Grand Total	1,272,829,500



RECURRENT EXPENDITURE	541,348,440	43%
INVESTMENT EXPENDITURE	731,481,060	57%
TOTAL EXPENDITURE	1,272,829,500	100%

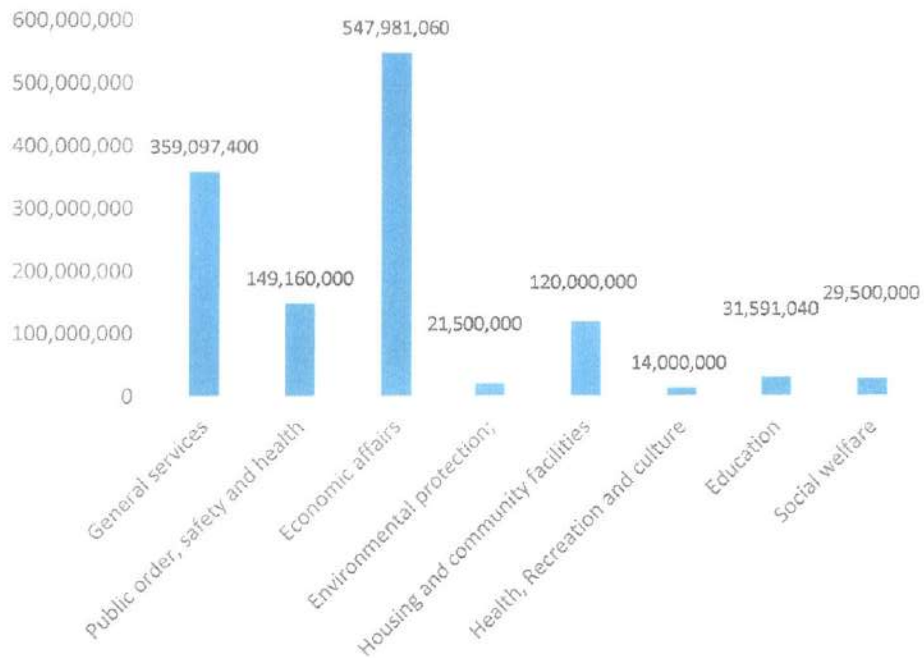


OWN REVENUE	79,055,000	6%
MINDDEVEL	100,000,000	8%
FEICOM	364,093,400	29%
STATE	729,681,100	57%
RESERVE FUNDS	-	0%
TOTAL REVENUE	1,272,829,500	100%



SN	DIVISION	AMOUNT
1	General services	359,097,400
2	Public order, safety and health	149,160,000
3	Economic affairs	547,981,060
4	Environmental protection;	21500000
5	Housing and community facilities	120,000,000
6	Health, Recreation and culture	14,000,000
7	Education	31,591,040
8	Social welfare	29,500,000
GRAND TOTAL		1,272,829,500

PRESENTATION OF THE BY FUNCTIONS



RECAPUTILATION

SN	DIVISION	AMOUNT	%
1	General services	344,097,400	27.36 %
2	Public order, safety and health	149,160,000	11.86 %
3	Economic affairs	547,981,060	43.57 %
4	Environmental protection;	21,500,000	1.71 %
5	Housing and community facilities	120,000,000	9.54 %
6	Health, Recreation and culture	14,000,000	1.11 %
7	Education	31,591,040	2.51 %
8	Social welfare	45,500,000	2.35 %
	GRAND TOTAL	1,272,829,500	100.00 %

D - BUDGET SYNTHESIS

D.1 - SECTION A : RECURRENT OPERATIONS

Expenditures	Provisions			Revenues	Provisions		
	IB	BR+SA	Total		IB	BR+SA	Total
Title 1. Financial charges of depts			-	**Title 1. Fiscal Revenues**			-
67. Interests and financial charges			50,000,000	71. Fiscal Revenues			388,198,400
Title 2. Personnel Expenses			-	**Title 2. Fees and proceeds from main services provided (Non Fiscal revenues)**			-
66. Personnel expenses			139,347,400	72. Proceeds from the exploitation of properties and services			24,950,000
Title 3. Expenditurtes on Goods and services			-	**Title 3. Allocations and Subventions**			-
60. Purchase of Goods			109,500,000	73. Transfers received			130,000,000
61. Purchase of Services			85,860,000	74. Donations and gifts not for investments			-
Title 4. Subventions and Tranfers Expenses			-	**Title 4. Other Revenues**			-
63. Intervention expenses			86,591,040	70. Sales of products and services			-
Title 6. Other Recurrent Expenditures			-	75. Exceptional revenues			-
62. Taxes and Levies			500,000	77. Financial revenues			-
64. Other recurrent management expenses			66,050,000	791. Reintegration of provisions on fixed assets			-
65. Exceptional Expenses			3,500,000				-
68. Provision for amoitization of fixed assets			-	**11200. Reserve funds allocated for functioning**		-	-
691. Provisions for fixed assets			-				
Cumulative results in defecit							
Total 1	-	-	**541,348,440**	Total 2		-	**543,148,400**

D2 – SECTION B: INVESTMENT OPERATIONS

INVESTMENTS							
Title 5. Investments			-	**Title 3. Allocations and Subventions**			-
142. Subventions for investments received (Results account)			-	14. Investments and equipment grants received			684,547,660
15. Reimbursement of loans			-	**Title 4. Other Revenues**			-
17 Reimbursement of other long and medium term loans			-	151. State guaranteed borrowing			-
18. Reimbursement of overdue debts			-	152. Borrowing not guaranteed by the state			45,133,440
21. Intangible Assets			-	153. Project borrowing			-
22 Non income generating assets			76,500,000	159. Other borrowings			-
23. Acquisition, construction and major repairs of immovable properties			538,981,060	17 Reimbursement of other long and medium term loans			-
24. Acquisition and major repairs of equipment and furniture			101,000,000	27. Loans and advances (repayments)			-
25. Local Police equipment			-	28. Depreciation on immovable assets			-
26. Acquisition of external shareholdings			15,000,000	11100 Reserve funds allocated for investments		-	-
27. Loans and advances granted			-				
			-				
Total 3	-	-	731,481,060	Total 4	-	-	729,681,100
General Total = 1+3	-	-	**1,272,829,500**	**General Total = 2+4**	-	-	**1,272,829,500**

BUDGET DE LA COMMUNE DE NDU

NDU COUNCIL BUDGET

EXERCICE………2026

FINANCIAL YEAR

PREMIERE PARTIE

PART ONE

RECETTES

REVENUE

Premiere partie / Part one **RECURRENT REVENUE**

EXERCICE 2026

FINANCIAL YEAR 2026

Item, Sub section, Heading	NATURE OF REVENUE	Previous Year's budget	Initial budget	Budget rectification + Special Authorization	Total
	RECURRENT SECTION				
Title 1. Fiscal Revenues					
71	**TAX REVENUES, ADDITIONAL COUNCIL TAXES AND COUNCIL TAXES**				
710	**TAX REVENUE PAID BY THE STATE**				
710 00	Proceeds from discharge tax	12,000,000	10,000,000	-	10,000,000
710 10	Business licenses	2,000,000	1,000,000	-	1,000,000
710 20	Liquor licences	1,000,000	1,000,000	-	1,000,000
710 30	Land tax on immovable property	0	-	-	-
710 41	Immovable property transfer tax	0	-	-	-
710 42	Lease transfer tax	0	-	-	-
710 50	Axle tax	0	-	-	-
710 61	Automobile windscreen license	0	-	-	-
710 62	Stamp duty on vehicle registration document	31,336,040	20,000,000	-	20,000,000
710 63	Airport stamp duty	0	-	-	-
710 64	Stamp duty on advertisement	0	-	-	-
710 70	Taxes on games of chances and entertainment	100,000	50,000	-	50,000
710 80	Tourist tax	0	-	-	-
710 90	Other tax revenue	1,000,000	3,000,000	-	3,000,000
	TOTAL SUB HEAD 7.10	**47,436,040**	**35,050,000**	-	**35,050,000**
711	**ADDITIONAL COUNCIL TAX**				
711 10	Additional Council Tax ACT basic deduction	250,000,000	293,093,400		293,093,400

711 20	ACT basic deduction				-
711 30	ACT centralized	-	-	-	-
	TOTAL SUB HEAD 7.11	**250,000,000**	**293,093,400**	-	**293,093,400**
712	**Local Development Tax**				
712 10	LDT basic deduction	15,000,000	20,000,000	-	20,000,000
712 20	LDT centralized	-	-	-	-
	TOTAL SUB HEAD 712	**15,000,000**	**20,000,000**	-	**20,000,000**
713	**Forest Royalty**				
713 10	Royalty basic deduction	15,000,000	15,000,000		15,000,000
713 20	Royalty centralized	-	-	-	-
	TOTAL SUB Head 7.12	**15,000,000**	**15,000,000**	-	**15,000,000**
714	**Council taxes**				
714 10	Council stamp duty	4,000,000	3,500,000	-	3,500,000
714 21	Council livestock tax	3,500,000	3,000,000	-	3,000,000
714 22	Livestock slaughter tax	300,000	250,000	-	250,000
714 23	Transhumance tax	50,000	50,000	-	50,000
714 24	Transit tax	100,000	100,000	-	100,000
714 29	Other taxes related to livestock transactions	0	50,000		50,000
714 31	Wharf ticket	0			-
714 32	Temporary occupation fees for public thoroughfare	50,000	-	-	-
714 33	Parking lot occupancy fees	50,000	50,000	-	50,000
714 34	Car park occupancy charges	1,500,000	1,500,000	-	1,500,000
714 35	Parking fees	1,000,000	2,500,000	-	2,500,000
714 36	Road damage charges	0	-	-	-
714 37	Impoundment fees	200,000	200,000	-	200,000

714 38	Local advertising tax	50,000	25,000		25,000
714 39	Other public road occupation charges	0			-
714 40	Market place fees	8,000,000	10,000,000	-	10,000,000
714 50	Tax on firearms	5,000	5,000		5,000
714 61	Entertainment tax	0	-		-
714 62	Stadium fees	0	-		-
714 71	Town planning certificate fees	0	-		-
714 72	Proceeds from fines for failure to obtain a building permit	0	50,000		50,000
714 79	Other fees on building permits	5,000,000	3,000,000	-	3,000,000
714 81	Sand tax	50,000	100,000		100,000
714 82	Tax on quarries	50,000	25,000	-	25,000
714 89	Tax on other recovered products	4,000,000	500,000	-	500,000
714 91	Hygiene and sanitation tax	150,000	150,000	-	150,000
	TOTAL SUB HEAD 7.14	**28,055,000**	**25,055,000**	-	**25,055,000**
715	**Operating rights for establishments classified as dangerous, unhealthy and inconvenient**				
715 00	Operating rights for establishments classified as dangerous, unhealthy and inconvenient				-
	TOTAL SUB HEAD 7.15	-	-	-	-
Title 2. Fees and proceeds from main services provided (Non Fiscal revenues)					
72					
721	**Proceeds receivable without direct counterpart**				
721 10	Proceeds from tender file acquisition	1,000,000	2,000,000	-	2,000,000
721 20	Proceeds from registration fees	-	-	-	-
721 30	Proceeds from royalties	-	-	-	-
721 40	Proceeds from examination and competition entrance examination fee	-	-	-	-
721 90	Other proceeds	2,000,000	1,500,000	-	1,500,000

	TOTAL SUB HEAD 721	**3,000,000**	**3,500,000**	**-**	**3,500,000**
722	**Proceeds receivable with direct counterpart**				
722 10	Proceeds from consultations	-	-		-
722 20	Proceeds from hospitalizations				-
722 30	Proceeds from restaurants	500,000	100,000		100,000
722 40	Proceeds from ambulance services				-
722 50	Proceeds from mortuary services				-
722 90	Other proceeds receivable with direct counterpart	-	-	-	-
	TOTAL SUB HEAD 722	**500,000**	**100,000**	**-**	**100,000**
723	**Proceeds from medical technical services**				
723 10	Proceeds from laboratories				-
723 20	Proceeds from radiology studies				-
723 30	Proceeds from scanning				-
723 40	Proceeds from surgery				-
723 50	Proceeds from ultrasound scan				-
723 60	Proceeds from hysterography				-
723 70	Proceeds from maternity wards				-
723 90	Other proceeds from medical technical services				-
	TOTAL SUB HEAD 723	**-**	**-**	**-**	**-**
724	**Proceeds from the use of property**				
724 10	Proceeds from the rental of buildings and deductions for housing occupied by staff	5,000,000	4,000,000	-	4,000,000
724 10	Proceeds from cemetery concessions				-
724 30	Procedds from consessions for advertising space				-
724 40	Proceeds from rental of halls,land,equipment and funiture	3,500,000	4,000,000	-	4,000,000
724 50	Proceeds from the operation of garages,water and electricity supplies	100,000	50,000		50,000
724 60	Fees for access of monuments and sites developed by the RLA				-
724 70	Proceeds from the disposal of quarries(sand,stone,pozzolan,etc)	50,000	50,000	-	50,000
724 80	Proceeds from leased and conceded services				-
724 90	Other proceeds from the use of property(boat fees,library and operating proceeds from services provided,service revenue and others	12,500,000	12,000,000	-	12,000,000

	TOTAL SUB HEAD 724	**21,150,000**	**20,100,000**	-	**20,100,000**
725	**Specific royalties**				
725 10	Royalties on forest,wildlife and fishery resources	1,000,000	1,000,000		1,000,000
725 20	Royalties on water resources				-
725 30	Royalties on oil resources				-
725 40	Royalties on mining resources				-
725 50	Royalties on gas sector resources				-
725 60	Royalties on fisheries and livestock resources				-
725 70	Royalties on energy resources				-
725 80	Royalties on tourism activities				-
725 90	Other royalties(road user fee,water and waste lubrication fees and others				-
	TOTAL SUB HEAD 725	**1,000,000**	**1,000,000**	-	**1,000,000**
726	**Rebates granted by the state to Regional and Local authorities**				
726 10	Rebates on basic commodities	-	-		-
726 20	Rebates on sales of State-owned land				-
	TOTAL SUB HEAD 726	-	-	-	-
727	**Proceeds from fines and convictions**				
727 10	Police fines	200,000	250,000		250,000
727 20	Civil and criminal fines				-
727 30	Proceeds from criminal or civil convictions				-
727 90	Other fines and convictions				-
	TOTAL SUB HEAD 727	**200,000**	**250,000**	-	**250,000**
729	**Other revenue**				
729 00	Other fees and proceeds from main services	-	-	-	-
	TOTAL SUB HEAD 729	-	-	-	-
Title 3. Allocations and Subventions					
73	**Transfers receivable**				
731	**Allocations and subventions from the state**				
731 10	General decentralization allocation	30,000,000	30,000,000	-	30,000,000
731 20	Special allocation				-

731 90	Other operating allocations and subvention granted by the state	70,000,000	85,000,000		85,000,000
	TOTAL SUB HEAD 731	**100,000,000**	**115,000,000**	-	**115,000,000**
732	Allocations and subventions granted by the urban areas				
732 10	General operating allocation from the urban areas				-
732 20	Other allocations and subventions allocated by the urban council				-
	TOTAL SUB HEAD 732	-	-	-	-
733	Contributions receivable by groupings from members of local authorities				
733 00	Contributions receivable by groupings from members of local authorities				-
	TOTAL SUB HEAD 733	-	-	-	-
734	**Transfers and subventions receivable from RLA**				
734 10	Subventions recievable from Regions				-
734 20	Subventions recievable from city and council areas				-
734 30	Other transfers and subvention recievable from RLA				-
	TOTAL SUB HEAD 734	-	-	-	-
735	**Other transfers and subventions recievable**				
735 10	Subventions recievable from **FEICOM**				-
735 20	Transfers recievable from national private bodies	-	-	-	-
735 30	Transfers recievable from outside				-
735 90	Other transfers recievable	12,200,000	15,000,000	-	15,000,000
	TOTAL SUB HEAD 735	**12,200,000**	**15,000,000**	-	**15,000,000**
74	**Grands and legacies not assigned to investments**				
741	Grands and subsidies recievable from the outside world				
741 10	Grands recievable from international institutions				-
741 20	Grands recievable from foreign public entities				-
741 30	Funds receivable from foreign public entities				-
741 40	Grands receivable from non-governmental organisations				-
741 90	Other grands receivable from outside				-
	TOTAL SUB HEAD 741	-	-	-	-
742	**Grands and subventions received from within other than from public budgets**				
742 10	Current grands				-

742 20	Support funds				-
742 30	Legacies				-
	TOTAL SUB HEAD 742	-	-	-	-
749	**Other grands and legacies**				
749 00	Other grands and legacies	-			-
	TOTAL SUB HEAD 749	-	-	-	-
Title 4. Other Revenues					
112	**Reserves funds allocated to functioning**				
112 00	Reserves funds allocated to functioning	-		-	-
	TOTAL SUBHEAD 112	-	-	-	-
70	**Sales of products and services**				
701	**Sales of products**				
701 10	Sale of goods				-
701 20	Sale of work in progress				-
701 21	Sale of developed land and property held for resale, in progress				-
701 22	Sale of other work in progress				-
701 31	Sale of finished developed land and property held for resale				-
701 32	Sale of other finished goods				-
701 90	Sale of other products				-
	TOTAL SUB HEAD 701	-	-	-	-
702	**Sales of Services**				-
702 10	Sale of service A				-
702 20	Sale of service B				-
702 90	Other services			-	-
	TOTAL SUB HEAD 702	-	-	-	-
75	**Exceptional proceeds**				
752	Restitution to the Local authority of sums unduly paid				
752 10	Refunds of sums unduly paid by supplies				-
752 20	Refunds of amounts unduly paid by staff				-
752 90	Other refunds of amounts unduly paid				-
	TOTAL SUB HEAD 752	-	-	-	-
754	**Proceeds from the disposal of assets**				
754 10	Proceeds from disposal of intangible assets				-

754 20	Proceeds from disposal of tangible assets				-
754 30	Proceeds from disposal of financial assets				-
754 90	Other proceeds from disposal of assets				-
	TOTAL SUB HEAD 754	-	-	-	-
755	**Lateness fees and compensation receivable for contracts**				
755 10	Lateness fees and compensation receivable for contracts	-			-
	TOTAL SUB HEAD 755	-	-	-	-
759	**Other exceptional proceeds**				
759 10	Collection of depts written off				-
759 20	Unjustified cash surplus				-
759 30	Insurance compensation receivable				-
759 40	Other exceptional proceeds				-
	TOTAL SUB HEAD 759	-	-	-	-
77	**Financial proceeds**				
771	**Revenue from short - term cash investments**				
771 00	Revenue from short - term cash investments				-
	TOTAL SUB HEAD 771	-	-	-	-
772	**Interest on loans and advances**				
772 10	Interest on short - term loans and advances				-
772 20	Interest on medium - term loans and advances				-
772 90	Interest on other loans and advances				-
	TOTAL SUB HEAD 772	-	-	-	-
773	**Interest on term deposits**				
773 00	Interest on term deposits				-
	TOTAL SUB HEAD 773	-	-	-	-
774	**Dividends received from financial participations**				
774 00	Dividends received from financial participations				-
	TOTAL SUB HEAD 774	-	-	-	-
775	**Foreign exchange gains**				
775 00	Foreign exchange gains on foreign currency transactions				-
	TOTAL SUB HEAD 775	-	-	-	-
779	**Other financial proceeds**				
779 00	Other financial proceeds				-

	TOTAL SUB HEAD 779	-	-	-	-
	GRAND TOTAL RECURRENT REVENUE	493,541,040	543,148,400	-	543,148,400

INVESTMENT REVENUE

Title 3. Allocations and Subventions					
14	**Equipment and investment grands recievable**				
141	**General decentralisation allocation for investment**				
141 00	General decentralisation grands for investment receivable	277,000,000	456,000,000		456,000,000
	TOTAL SUB HEAD 141	**277,000,000**	**456,000,000**	-	**456,000,000**
142	**Subventions receivable**				
142 10	Investment and equipment subventions receivable from the state	50,463,960	203,047,620		203,047,620
142 20	Investment and equipment subventions receivable from FEICOM				-
142 30	Investment and equipment subventions recievable from the region				-
142 40	Investment and equipment subventions recievable from the city council				-
142 50	Investment and equipment subventions recievable from the council syndicates				-
142 60	Investment and equipment subventions recievable from other councils				-
142 70	Investment and equipment subventions recievable from organisations and NGOs				-
142 90	Other investment and equipment subvention recievable	**10,000,000**	**25,500,040**		25,500,040
	TOTAL SUB HEAD 142	**60,463,960**	**228,547,660**	-	**228,547,660**
143	**Grands, legacies receivable in capital and allocation**				
143 11	Domestic grands and legacies in capital, in kind				-
143 12	Domestic capital grands and legacies in cash				-
143 21	External capital grands and legacies in kind				-
143 22	Other external capital grands and legacies in cash				-
143 31	Original allocations				-
143 32	Basic allocations				-
	TOTAL SUBHEAD 143	-	-	-	-
Title 4. Other Revenues					
11	**Reserves**				
111	**Reserves funds allocated to investment**				
111 00	Reserves funds allocated to investment		-		-

		-			
113	**Unallocated reserves funds(held as quasi money on the assets side)**				
113 00	Unallocated reserves funds(held as quasi money on the assets side)				-
	TOTAL SUBHEAD 113	-	-	-	-
15	**LONG AND MEDIUM- TERM BORROWING**				
151	**State guaranteed borrowing**				
151 10	Initial domestic borrowing guaranteed by the state				-
151 20	Initial external borrowing in domestic currency guaranteed by the state				-
151 30	Initial foreign currency external borrowing guaranteed by the state				-
151 40	Rescheduled domestic borrowing guaranteed by the state				-
151 50	Rescheduled external borrowing guaranteed by the state				-
	TOTAL SUB HEAD 151	-	-	-	-
152	**Borrowing not guaranteed by the state**		-		
152 10	Initial domestic borrowing guaranteed by the state	40,000,000	**45,133,440**		45,133,440
152 20	Initial external borrowing in domestic currency guaranteed by the state				-
	TOTAL SUB HEAD 152	**40,000,000**	**45,133,440**	-	**45,133,440**
153	**Project borrowing**				
153 11	Initial multilateral project borrowing				-
153 12	Rescheduled multilateral project borrowing				-
153 41	Project borrowing from external private organizations				-
153 42	Project borrowing from external private organizations rescheduled				-
153 51	Domestic project borrowing - general government,original				-
153 52	Domestic project borrowing - general government,rescheduled				-
153 61	Domestic project borrowing - private organizations				-
153 62	Borrowing domestic projects - private bodies rescheduled				-
	TOTAL SUB HEAD 153	-	-	-	-
159	**Other borrowings**				
159 10	Borrowing from external - private organizations				-
159 20	Borrowing from public authorities				-
159 30	Borrowing from private bodies				-
159 90	Other borrowings				-
	TOTAL SUB HEAD 159	-	-	-	-
17	**Repayment of other long and medium term debt**				
171	Short-term debt consolidated with long-term and medium-term debt				
171 10	Advance from the State at more than one year		-		-

171 20	Trade debts (to suppliers)				-
171 30	Social debts		-		-
171 40	Bank debts				-
171 50	Tax debts				-
171 90	Other short term consolidated long and medium term debts				-
	TOTAL SUB HEAD 171	-	-	-	-
172	**Deposits and guarantees received after one year**				
172 10	Deposits received after one year				-
172 20	Guarantees received after more than one year				-
	TOTAL SUB HEAD 172	-	-	-	-
173	**Leasing and similar liabilities**				
173 10	Real estate leasing debts				-
173 20	Equipment leasing debts				-
173 90	Other leasing and similar debts				-
	TOTAL SUB HEAD 173	-	-	-	-
27	**Loans and advances (repayments)**				
271	**Loans and advances granted**				
271 10	Loan and advances to local public bodies				-
271 20	Loan and advances to local public enterprises				-
271 90	Other loans and advances granted				-
	TOTAL SUB HEAD 271	-	-	-	-
272	**On - lending**				
272 10	On - lending to local public bodies				-
272 20	On - lending to local public enterprises				-
272 90	Other on- lending				-
	TOTAL SUB HEAD 272	-	-	-	-
28	**Depreciation on immovable assets**				-
	TOTAL SUB HEAD 28	-	-	-	-
	TOTAL INVESTMENT REVENUE	**377,463,960**	**729,681,100**	-	**729,681,100**
	GRAND TOTAL REVENUE	**871,005,000**	**1,272,829,500**	-	**1,272,829,500**

BUDGET DE LA COMMUNE DE NDU

NDU COUNCIL BUDGET

EXERCICE.........2026

FINANCIAL YEAR

DEUXIEME PARTIE

PART TWO

DEPENSES

EXPENDITURE

RECURRENT EXPENDITURE

BUDGET: COMMUNE DE NDU

NDU COUNCIL BUDGET

Deuxieme partie
/Parttwo

EXERCICE 2026

FINANCIAL YEAR 2026

Item, Sub section, Heading	EXPENDITURE	Previous year's budget		Initial Budget (IB)		Budget Rectification (BR)+ Special Authorization (SA)		Total	
		CA	PA	CA	PA	CA	PA	CA	PA
Title 3. Expenditurtes on Goods and services									
60	**Purchase of goods**								
601	**Stock material and supplies**								
601 10	Purchase of goods	-		-	-			-	-
601 40	Purchase of small technical equipment	1,000,000	1,000,000	3,000,000	3,000,000			3,000,000	3,000,000
601 50	Purchase of computer and office equipment and supplies	18,000,000	18,000,000	20,000,000	20,000,000			20,000,000	20,000,000
601 60	Purchase of cleaning products and products of destroying pests	5,000,000	5,000,000	5,000,000	5,000,000			5,000,000	5,000,000
601 70	Purchase of food products			-	-			-	-
601 80	Purchase of small furniture and housing equipment			-	-			-	-
601 90	Other purchases of materials,equipment and supplies	25,000,000	25,000,000	23,000,000	23,000,000			23,000,000	23,000,000
	TOTAL SUBHEAD 601	**49,000,000**	**49,000,000**	**51,000,000**	**51,000,000**	**-**	**-**	**51,000,000**	**51,000,000**
602	**Purchase of land for resale(housing estate)**							-	-

602 10	Purchase of land for resale(subdivision)							-	-
	TOTAL SUBHEAD 602	-	-	-	-	-	-	-	-
605	**Water,electricity,gas and other energy resources**							-	-
605 01	Building housing RLA services (water consumption)							-	-
605 02	Residence of chief executive (water consumption)	300,000	300,000	300,000	300,000			300,000	300,000
605 09	Other subscriptions and water consumption	540,000	540,000	540,000	540,000			540,000	540,000
605 11	RLA service building							-	-
605 12	Residence of chief executive (electricity consumption)	900,000	900,000	900,000	900,000			900,000	900,000
605 13	Public roads							-	-
605 19	Other subscriptions and consumption of electricity	480,000	480,000	480,000	480,000			480,000	480,000
605 20	Connections and meter connections		-					-	-
605 30	Gas and other energy consumption							-	-
605 40	Supply and consumption of solar and other new energy	10,000,000	10,000,000	8,000,000	8,000,000			8,000,000	8,000,000
605 41	Building housing RLA services (electricity consumption)		-	-	-			-	-
605 42	Residence of chief executive		-	-	-			-	-
605 43	Public roads		-	-	-			-	-
605 49	Other subscriptions and consumption of electricity							-	-
605 50	Fuel and lubricants for generators	500,000	500,000	1,000,000	1,000,000			1,000,000	1,000,000
605 60	Fuel and lubricants for motor vehicles	30,000,000	30,000,000	35,000,000	35,000,000			35,000,000	35,000,000

605 70	Fuel and lubricants for machinery			-	-			-	-
605 80	Fuel and lubricants for special equipment	500,000	500,000	500,000	500,000			500,000	500,000
605 90	Other energy sources	3,000,000	3,000,000	2,500,000	2,500,000			2,500,000	2,500,000
	TOTAL SUBHEAD 605	**46,220,000**	**46,220,000**	**49,220,000**	**49,220,000**	-	-	**49,220,000**	**49,220,000**
606	**Special equipment and supplies**							-	-
606 01	Printing cost of tickets,stamps and vignettes	500,000	500,000	500,000	500,000			500,000	500,000
606 02	Cost of supplying communal stamps							-	-
606 03	Civil status expenses(registers,booklets,printed matter etc)	1,000,000	1,000,000	2,080,000	2,080,000			2,080,000	2,080,000
606 04	Printing cost for registers and accounting documents	500,000	500,000	500,000	500,000			500,000	500,000
606 05	Press subscriptions		-	-	-			-	-
606 06	Purchase of books							-	-
606 09	Other technical documentation cost							-	-
606 10	Supplies and services for editing,printing,and distribution of documents	200,000	200,000	200,000	200,000			200,000	200,000
606 20	Spare parts			-	-			-	-
606 30	Purchase of vaccines or tests and other preventive measures	3,500,000	3,500,000	3,000,000	3,000,000			3,000,000	3,000,000
606 40	Education and school supplies			-	-			-	-
606 50	Food costs specific to service activities(social centres,prisons,canteens)			-	-			-	-
606 60	Purchase of medicines and medical supplies(health training only)							-	-
606 70	Clothing cost specific to service activities(uniforms,work clothes)	3,000,000	3,000,000	3,000,000	3,000,000			3,000,000	3,000,000

606 80	Purchase of materials,agriculture inputs,vertinary products,intermediate consumption			-	-			-	-
606 90	Other purchases of specific materials and supplies			-	-			-	-
	TOTAL SUBHEAD 606	**8,700,000**	**8,700,000**	**9,280,000**	**9,280,000**	**-**	**-**	**9,280,000**	**9,280,000**
609	**Other purchase of goods and services**							-	-
609 10	Non-stockable maintenance supplies							-	-
609 20	Non-stockable office supplies							-	-
609 30	Discounts,rebates and refunds							-	-
	TOTAL SUBHEAD 609	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
61	**Purchase of services**							-	-
611	**Transport charges and sundry allowances**							-	-
611 11	Transport cost of councillors within the counctry	3,000,000	3,000,000	3,500,000	3,500,000			3,500,000	3,500,000
611 12	Travel expenses of the chief executive within the country		-	-	-			-	-
611 13	Travel expenses of the deputies to the chief executive within the country		-	-	-			-	-
611 14	Transportation cost of the Secretary General within the country		-	-	-			-	-
611 15	Transport cost of municipal councillors inland		-						
611 16	Transport cost of staff within the country		-	-	-			-	-
611 19	Other transport cost within the country		-	-	-			-	-
611 21	Transport cost of councillors abroad			-	-			-	-
611 22	Transport cost of the chief executive abroad								

611 23	Transport cost of deputies to the chief executive abroad			-	-			-	-
611 24	Transport cost of Secretary General outside the city			-	-			-	-
611 25	Transport cost of municipal collectors within the country		-	-	-			-	-
611 26	Transport cost of staff abroad			-	-			-	-
611 29	Other external transport cost			-	-			-	-
611 30	Relief expenses		-	-	-			-	-
611 40	Transport,transit and handling of materials and goods			-	-			-	-
611 61	Mission allowance for councillors within the country	4,500,000	4,500,000	4,000,000	4,000,000			4,000,000	4,000,000
611 62	Mission allowance for chief executive within the country	6,000,000	6,000,000	6,000,000	6,000,000			6,000,000	6,000,000
611 63	Mission allowance of the deputies to the chief executive within the country	10,000,000	10,000,000	10,000,000	10,000,000			10,000,000	10,000,000
611 64	Mission allowance for Secretary General within the country	4,000,000	4,000,000	3,000,000	3,000,000			3,000,000	3,000,000
611 65	Mission allowance for municipal collectors within the country	2,500,000	2,500,000	3,000,000	3,000,000			3,000,000	3,000,000
611 66	Mission allowance for staff within the country	10,000,000	10,000,000	13,000,000	13,000,000			13,000,000	13,000,000
611 69	Other interior mission allowances		-	-	-			-	-
611 71	Mission allowance for councillors abroad			-	-			-	-
611 72	Head of executive mission allowance abroad			3,000,000	3,000,000			3,000,000	3,000,000
611 73	Mission allowance of the deputies to the chief executive abroad			-	-			-	-
611 74	External travel allowance for Secretary general			-	-			-	-
611 75	External mission allowance for Municipal treasurers			-	-			-	-

611 76	Staff mission allowance abroad			-	-			-	-
611 79	Other external mission allowance			-	-			-	-
611 80	Sessional allowances paid to members of deliberative bodies		-					-	-
611 81	Secretariat and reception expenses for sessions of deliberative bodies		-					-	-
611 82	Functions and representation allowances of the chairpersons and vice chairpersons of deliberative bodies		-	700,000	700,000			700,000	700,000
611 83	Fix allowances of members of deliberative bodies		-	-	-			-	-
611 84	Functions and representation allowances of the chairpersons and vice chairpersons of deliberative bodies		-	-	-			-	-
611 85	Function allowances of the head of the executive		-	-	-			-	-
611 86	Representation allowances of the chief executive		-	-	-			-	-
611 87	Allowances of secretaries general		-	-	-			-	-
611 88	Allowances of municipal treasurers		-	-	-			-	-
611 89	Sundry allowances,other allowances		-	-	-			-	-
	TOTAL SUBHEAD 611	**40,000,000**	**40,000,000**	**46,200,000**	**46,200,000**	**-**	**-**	**46,200,000**	**46,200,000**
612	**Rents - produced assets**							-	-
612 10	Rental of vehicles		-	-	-			-	-
612 20	Rental of service buildings		-	-	-			-	-
612 30	Council leases of company housing		-	-	-			-	-
612 40	Rental of computer and office equioment		-	-	-			-	-

612 50	Rental of technical equipment		-						
612 60	Rental of congress,conference,seminar or showrooms		-						
612 70	Lease payments		-						
612 90	Other rents-produced assets		-	-	-			-	-
	TOTAL SUBHEAD 612	-	-	-	-	-	-	-	-
613								-	-
613 10	Fees and related charges							-	-
613 20	Research expenses							-	-
613 90	Other fees and studies	12,000,000	12,000,000	15,000,000	15,000,000			15,000,000	15,000,000
	TOTAL SUBHEAD 613	**12,000,000**	**12,000,000**	**15,000,000**	**15,000,000**	-	-	**15,000,000**	**15,000,000**
614	**Maintenance**	-						-	-
614 10	Maintenance of roads,infrastructure and engineering structures		-	-	-			-	-
614 20	Collection,romoval and treatment of household and industrial waste		-	-	-			-	-
614 30	Maintenance of buildings and associated equipments(lifts,air conditioning etc)		-	-	-			-	-
614 40	Maintenance of water, seawage and electricity networks	**3,000,000**	3,000,000	3,500,000	3,500,000			3,500,000	3,500,000
614 50	Maintenance of Cemeteries,grounds and green spaces		-	-	-			-	-
614 60	Maintenance and repair of vehicles,mechinary and technical equipment	**5,000,000**	5,000,000	5,000,000	5,000,000			5,000,000	5,000,000
614 70	Maintenance of computer and telecommunications equipment	**3,000,000**	3,000,000	3,000,000	3,000,000			3,000,000	3,000,000
614 80	Maintenance of the residence of the head of the municipal executives		-	-	-			-	-
614 90	Other maintenance and up keep cost							-	

			-	-	-				-
	TOTAL SUBHEAD 614	**11,000,000**	**11,000,000**	**11,500,000**	**11,500,000**	-	-	**11,500,000**	**11,500,000**
615	**Insurance**							-	-
615 10	Insurance premiums for buildings and structures of the community		-					-	-
615 20	Insurance premiums for rolling stock and mechinary		-	-	-			-	-
615 30	Travel insurance premiums		-	-	-			-	-
615 40	Insurance premium for members of the executive and the deliberative body		-	-	-			-	-
615 50	Staff insurance premiums		-	-	-			-	-
615 90	Other insurance premiums		-	-	-			-	-
	TOTAL SUBHEAD 615	-	-	-	-	-	-	-	-
617	**Public relations and communication cost**							-	-
617 00	Reception and representation expenses		-	-	-			-	-
617 10	Official feast and ceremonies	2,500,000	2,500,000	3,000,000	3,000,000			3,000,000	3,000,000
617 20	Cost of participation in fairs,exibitions and other events		-	-	-			-	-
617 30	Cost of legal notices(insertion, advertising)	200,000	200,000	200,000	200,000			200,000	200,000
617 60	Suscriptions and consumption of radio communication		-	-	-			-	-
617 70	Publications,press releases,radio,television and advertising cost		-	-	-			-	-
617 90	Other public relations/commuinication costs	**500,000**	500,000	500,000	500,000			500,000	500,000
	TOTAL SUBHEAD 617	**3,200,000**	**3,200,000**	**3,700,000**	**3,700,000**	-	-	**3,700,000**	**3,700,000**

618	**Training expenses for staff and local elected representatives**							-	-
618 10	Training and intenship expenses for staff		-	1,000,000	1,000,000			1,000,000	1,000,000
618 20	Training expenses and courses for local elected representatives		-	1,000,000	1,000,000			1,000,000	1,000,000
618 30	Organisation of seminars,colloquia and conferences for staff	2,000,000	2,000,000	2,500,000	2,500,000			2,500,000	2,500,000
618 40	Organisation of seminars,colloquia and conferences for local elected representatives		-	-	-			-	-
618 90	Other training expenses for staff and local elected representatives	**2,000,000**	2,000,000	1,500,000	1,500,000			1,500,000	1,500,000
	TOTAL SUBHEAD 618	**4,000,000**	**4,000,000**	**6,000,000**	**6,000,000**	**-**	**-**	**6,000,000**	**6,000,000**
619	**Other current services**	-	-	-	-			-	-
619 11	Postage charges	**100,000**	100,000	100,000	100,000			100,000	100,000
619 12	Suscriptions and consumption of telephone,fax,telex,cellular phones	**1,500,000**	1,500,000	2,160,000	2,160,000			2,160,000	2,160,000
619 13	Websites,suscriptions and internet usage	**500,000**	500,000	500,000	500,000			500,000	500,000
619 20	Bank service charges(commissions,management fees)	**700,000**	700,000	700,000	700,000			700,000	700,000
619 30	Security and domesticity fees		-	-	-			-	-
619 40	Security and domesticity fees		-	-	-			-	-
619 50	Pests destruction cost		-	-	-			-	-
619 90	Other recurrent services		-	-	-			-	-
	TOTAL SUBHEAD 619	**2,800,000**	**2,800,000**	**3,460,000**	**3,460,000**	**-**	**-**	**3,460,000**	**3,460,000**
6	**OTHER OPERATING EXPENDITURE**							-	-
62	**Taxes and levies**							-	-

621 00	Motor vehicle windscreen licences		-	-	-			-	-
	TOTAL SUBHEAD 621	-	-	-	-	-	-	-	-
622 00	Tax on capital gains and surplus value of disposals		-	-	-			-	-
	TOTAL SUBHEAD 622	-	-	-	-	-	-	-	-
623 00	Fiscal stamps		-	-	-			-	-
	TOTAL SUBHEAD 623	-	-	-	-	-	-	-	-
624 00	Registration fees for deeds							-	-
624 10	Registration fees on movable property transactions							-	-
624 20	Registration duty on immovable property transactions							-	-
624 30	Registration duty on public contracts							-	-
624 90	Fees on other transactions							-	-
	TOTAL SUBHEAD 624	-	-	-	-	-	-	-	-
625	**Proportional taxes on income from movable capital**							-	-
625 10	Proportional taxes on dividends							-	-
625 20	Proportional taxes on interest on loans							-	-
625 30	Proportional taxes on term deposits							-	-
625 90	Other Proportional taxes on capital income							-	-
	TOTAL SUBHEAD 625	-	-	-	-	-	-	-	-
626	Toll gate tariffs							-	-
626 00	Toll gate tariffs		-	-	-			-	

									-
	TOTAL SUBHEAD 626	-	-	-	-	-	-	-	-
627								-	-
627 01	Fees on the issuance of cadastral surveys							-	-
627 02	Fees on topographic and cadastral works			-	-			-	-
627 03	Taxes on rented buildings							-	-
627 04	Taxes on income from housing occupied by local authority staff							-	-
627 09	Other levies and taxes on property							-	-
627 11	Visa fees							-	-
627 12	Fees for issuing judicial and extra-judicial docs							-	-
627 13	Fees for the preparation of files							-	-
627 17	Import declaration							-	-
627 19	Other administrative fees and charges			500,000	500,000			500,000	500,000
	TOTAL SUBHEAD 627	-	-	**500,000**	**500,000**	-	-	**500,000**	**500,000**
629								-	-
629 20	Value added tax							-	-
629 30	Tax on specific products and excise duties							-	-
629 40	Tourist tax							-	-
	TOTAL SUBHEAD 629	-	-	-	-	-	-	-	-
Title 4. Subventions and Tranfers Expenses								-	-

63	**Intervention charges**							-	-
630	**General operating allocations to councils by the town council to which they are attached**							-	-
631	**Subventions to entities of local interest**							-	-
631 10	Subventions to schools and training institutions	3,000,000	3,000,000	3,000,000	3,000,000			3,000,000	3,000,000
631 20	Subventions to social centres	2,000,000	2,000,000	2,000,000	2,000,000			2,000,000	2,000,000
631 30	Subventions to health and medical centres	1,000,000	1,000,000	2,000,000	2,000,000			2,000,000	2,000,000
631 40	Subvention to RLA enterprises		-	-	-			-	-
631 90	Subvention to other entities of local interest	1,000,000	1,000,000	1,000,000	1,000,000			1,000,000	1,000,000
	TOTAL SUBHEAD 631	**7,000,000**	**7,000,000**	**8,000,000**	**8,000,000**	-	-	**8,000,000**	**8,000,000**
632	**Subventions to registered associations and other approved structures**							-	-
632 10	Subventions to cultural associations			1,000,000	1,000,000			1,000,000	1,000,000
632 20	Subventions to sport associations	3,000,000	3,000,000	3,000,000	3,000,000			3,000,000	3,000,000
632 90	Subventions to other registered associations and approved structures	1,000,000	1,000,000	1,000,000	1,000,000			1,000,000	1,000,000
	TOTAL SUBHEAD 632	**4,000,000**	**4,000,000**	**5,000,000**	**5,000,000**	-	-	**5,000,000**	**5,000,000**
633	**Financial support for economic activities**							-	-
633 10	Financial support to promoters of agricultural,pastoral,craft,forestry and fish farming projects	25,000,000	25,000,000	40,000,000	40,000,000			40,000,000	40,000,000
633 20	Financial support for employment generating projects			2,000,000	2,000,000			2,000,000	2,000,000
633 90	Other financial support for economic activities	5,000,000	5,000,000	8,000,000	8,000,000			8,000,000	8,000,000
	TOTAL SUBHEAD 633	**30,000,000**	**30,000,000**	**50,000,000**	**50,000,000**	-	-	**50,000,000**	**50,000,000**

634	**Transfers and participations to local authorities and public establishments**							-	-
634 10	Transfers from regions to local authorities and public institutions							-	-
634 20	Transfers from councils to regional and local authorities and public bodies							-	-
634 30	Transfers and finiancial participation to unions of communes and other groupings			-	-			-	-
634 40	Transfers in return for decentralized in ternational cooperation			-	-			-	-
634 50	Transfers to subsidiary budgets							-	-
634 60	Financial contributions to public institutions							-	-
634 90	Other transfers to **RLA**							-	-
	TOTAL SUBHEAD 634	-	-	-	-	-	-	-	-
635	**Contributions to support organizations**							-	-
635 10	Contributions to the functioning of the departmental committee of local finances		-	-	-			-	-
635 20	Contributions to the functioning of the National school of local administration	1,106,400	1,106,400	1,106,400	1,106,400			1,106,400	1,106,400
635 30	Contributions to the functioning of the technical commissions for the follow-up of public investments		-	-	-			-	-
635 40	Participation in the functioning of the UCCC	3,681,176	3,681,176	3,681,176	3,681,176			3,681,176	3,681,176
635 50	Contribution to the functioning of the BUNEC	7,803,464	7,803,464	7,803,464	7,803,464			7,803,464	7,803,464
635 90	Other contributions	**3,000,000**	3,000,000	3,000,000	3,000,000			3,000,000	3,000,000
	TOTAL SUBHEAD 635	**15,591,040**	**15,591,040**	**15,591,040**	**15,591,040**	-	-	**15,591,040**	**15,591,040**
637 10	Allocation of scholarships and school aid		-	-	-			-	-
637 20	Aid and asistance	3,000,000	3,000,000	3,000,000	3,000,000			3,000,000	3,000,000

637 30	Aid to persons following natural disasters	5,000,000	5,000,000	5,000,000	5,000,000			5,000,000	5,000,000
637 90	Other transfers to households		-	-	-			-	-
	TOTAL SUBHEAD 637	**8,000,000**	**8,000,000**	**8,000,000**	**8,000,000**	-	-	**8,000,000**	**8,000,000**
638 10	Transfers to subsidiary budgets							-	-
638 90	Other transfers to other public budgets							-	-
	TOTAL SUBHEAD 638	-	-	-	-	-	-	-	-
639	**Other subventions or transfers**							-	-
639 00	Other subventions or transfers							-	-
	TOTAL SUBHEAD 639	-	-	-	-	-	-	-	-
64	**Other recurrent management charges**							-	-
641	**Allowances and expenses of the executive and members of the deliberative bodies**							-	-
641 10	Monthly remuneration of members of the executive							-	-
641 20	Duty allowance for members of the executive	5,400,000	5,400,000	5,400,000	5,400,000			5,400,000	5,400,000
641 30	Representation allowances of the members of the executive	5,400,000	5,400,000	5,400,000	5,400,000			5,400,000	5,400,000
641 40	Sessional allowances for members of deliberative bodiy	10,000,000	10,000,000	12,000,000	12,000,000			12,000,000	12,000,000
641 50	Secreterial and reception expenses for members of the deliberative bodies	17,000,000	17,000,000	17,650,000	17,650,000			17,650,000	17,650,000
641 60	Allowances for commission members of deliberative bodies	2,000,000	2,000,000	2,000,000	2,000,000			2,000,000	2,000,000
641 70	Other statutory benefits to the chief executive	1,800,000	1,800,000	1,800,000	1,800,000			1,800,000	1,800,000
641 80	Costs of acquiring scarves and badges	100,000	100,000	500,000	500,000			500,000	500,000

641 90	Other charges	500,000	500,000	200,000	200,000			200,000	200,000
	TOTAL SUBHEAD 641	**42,200,000**	**42,200,000**	**44,950,000**	**44,950,000**	**-**	**-**	**44,950,000**	**44,950,000**
642 10	Costs of internal sports activities for local authority teams		-	100,000	100,000			100,000	100,000
642 20	Cost of participation in the operation of sundry services for the recovery of various debts		-	-	-			-	-
642 30	Operating expenses of the accountant's service	5,000,000	5,000,000	5,000,000	5,000,000			5,000,000	5,000,000
642 40	Allowances of municipal and regional treasurers		-	-	-			-	-
642 50	Operating cost of Tenders board	15,000,000	15,000,000	15,000,000	15,000,000			15,000,000	15,000,000
642 60	Participation in the cost of preparing taxpayers files							-	-
642 70	Bonuses and rebates for the collection of taxes	800,000	800,000	1,000,000	1,000,000			1,000,000	1,000,000
642 80	Cost of organizing elections			-	-			-	-
642 90	Other specific operating costs							-	-
	TOTAL SUBHEAD 642	**20,800,000**	**20,800,000**	**21,100,000**	**21,100,000**	**-**	**-**	**21,100,000**	**21,100,000**
65	**Exceptional expenses**							-	-
652	Revenue unduly collected to be returned							-	-
652 10	Revenue unduly collected to be returned,tax revenue							-	-
652 20	Revenue unduly collected to be returned,other revenue	-	-					-	-
	TOTAL SUBHEAD 652	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
653	**Specific fines and compensation**							-	-
653 10	Fines,penalties and court fees		-					-	-
653 20	Expropraition compensation payable							-	

				-	-				-
653 30	Compensation for eviction							-	-
653 90	Other judgements or compensation							-	-
	TOTAL SUBHEAD 653	-	-	-	-	-	-	-	-
655	**Rent - non-produced assets**							-	-
655 10	Rent from agricultural,mining,industrial,forestry and sports land							-	-
655 20	Rent from plantations and forest							-	-
655 90	Other rent for non-produced assets							-	-
	TOTAL SUBHEAD 655	-	-	-	-	-	-	-	-
656	**Incidental expenses**							-	-
656 10	Incidental expenses related to natural disasters and calamities							-	-
656 20	Incidental expenses related to wars and social disturbances							-	-
656 30	Incidental expenses related to accidents(roads,rail,air and sea)							-	-
656 40	Incidental expenses related to fires in Regional and Local authorities buildings and other infrastructure							-	-
656 50	Incidental expenditure related to health hazards							-	-
656 60	Incidental expenditure related to humaniterian aid							-	-
656 90	Other incidential expenditure							-	-
	TOTAL SUBHEAD 656	-	-	-	-	-	-	-	-

659	**Other exceptional expenses,except for accounting deficits and debits,cash shortages and losses on other assets(fortuitous or force majeure)**							-	-
659 01	Accounting deficits and debits to be absorbed		-					-	-
659 02	Book debits							-	-
659 04	Cash shortfalls and losses on the other assets(fortuitous or force majeure)			-	-			-	-
659 05	Late payment penalties on services received							-	-
659 09	Other sundry losses							-	-
659 11	Burial cost of abandoned bodies	500,000	500,000	500,000	500,000			500,000	500,000
659 12	Cost paid in execution of court sentences		-					-	-
659 13	Reimbursement of tax rebates							-	-
659 14	Funeral expenses (staff,members of deliberative bodies,chief executive and deputies)	500,000	500,000	500,000	500,000			500,000	500,000
659 15	Tenders Board fees							-	-
659 16	Expropraition compensation payable			-	-			-	-
659 19	Other sundry expenses							-	-
659 20	Grants,gifts and asistance	2,000,000	2,000,000	2,500,000	2,500,000			2,500,000	2,500,000
	TOTAL SUBHEAD 659	**3,000,000**	**3,000,000**	**3,500,000**	**3,500,000**	**-**	**-**	**3,500,000**	**3,500,000**
Title 2. Personnel Expenses								-	-
661	Basic salaries							-	-
661 11	Basic salary for contract staff	40,000,000	40,000,000	45,000,000	45,000,000			45,000,000	45,000,000

661 12	Salary of non-contractual staff	30,000,000	30,000,000	32,000,000	32,000,000			32,000,000	32,000,000
661 21	Salary of specific temporary staff			-	-			-	-
661 22	Salary of casual and seasonal staff		-	-	-			-	-
661 80	Provision for youth employment	5,000,000	5,000,000	3,000,000	3,000,000			3,000,000	3,000,000
661 90	Other basic salaries and wages	5,000,000	5,000,000	3,000,000	3,000,000			3,000,000	3,000,000
	TOTAL SUBHEAD 661	**80,000,000**	**80,000,000**	**83,000,000**	**83,000,000**	**-**	**-**	**83,000,000**	**83,000,000**
662	Bonuses and allowances							-	-
6621 1	Duty post allowance	2,000,000	2,000,000	2,000,000	2,000,000			2,000,000	2,000,000
662 12	Responsibility allowance	-	-	**1,000,000**	1,000,000			1,000,000	1,000,000
662 13	Vehicle maintenance allowance	360,000	360,000	1,560,000	1,560,000			1,560,000	1,560,000
662 14	Installation allowance							-	-
662 15	Housing allowance	300,000	300,000	287,400	287,400			287,400	287,400
662 16	Operating allowance							-	-
662 17	Specialization allowance							-	-
662 18	Remoteness allowance							-	-
662 19	Other allowances	7,000,000	7,000,000	10,000,000	10,000,000			10,000,000	10,000,000
662 21	Technicality allowance							-	-
662 22	Training allowance							-	-
662 23	Research allowance							-	-
662 24	Risk allowance	-	-	1,000,000	1,000,000			1,000,000	1,000,000

662 25	Seniority bonus	7,000,000	7,000,000	10,000,000	10,000,000			10,000,000	10,000,000
662 26	On-call duty allowance							-	-
662 27	Food allowance							-	-
662 28	Dirty work allowance			1,000,000	1,000,000			1,000,000	1,000,000
662 29	Other allowances							-	-
	TOTAL SUBHEAD 662	**16,660,000**	**16,660,000**	**26,847,400**	**26,847,400**	**-**	**-**	**26,847,400**	**26,847,400**
664	Contributions to be paid by the local authority							-	-
664 10	Contribution to the State for the retirement pension of seconded civil servants		-	-	-			-	-
664 20	Contribution to the NSIF	**15,000,000**	15,000,000	15,000,000	15,000,000			15,000,000	15,000,000
664 30	Contribution to Cameroon Housing Loan Fund			-	-			-	-
664 40	Contribution to the National Employment Fund			-	-			-	-
664 90	Other contributions		-					-	-
	TOTAL SUBHEAD 664	**15,000,000**	**15,000,000**	**15,000,000**	**15,000,000**	**-**	**-**	**15,000,000**	**15,000,000**
665	Benefits in kind to staff							-	-
665 10	Benefits in kind for seconded government staff			-	-			-	-
665 20	Benefits in kind for staff under status			-	-			-	-
665 30	Benefits in kind to non-status staff			-	-			-	-
665 90	Benefits in kind to other staff		-					-	-
	TOTAL SUBHEAD 665	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
666	Social benefits							-	-

666 10	Family allowances							-	-
666 20	Sickness assistance							-	-
666 30	Death assistance							-	-
666 40	Exceptional aid· and assistance to staff	1,000,000	1,000,000	1,000,000	1,000,000			1,000,000	1,000,000
666 90	Other social benefits							-	-
	TOTAL SUBHEAD 666	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**-**	**-**	**1,000,000**	**1,000,000**
669	Bonuses, gratuities and other non-pay allowances							-	-
669 00	Overtime	500,000	500,000	500,000	500,000			500,000	500,000
669 10	Gratuities	5,000,000	5,000,000	5,000,000	5,000,000			5,000,000	5,000,000
669 20	Specific allowances							-	-
669 30	Flat-rate touring and risk allowances							-	-
669 40	Cash desk allowances							-	-
669 50	Duty allowances							-	-
669 60	Performance bonuses	5,000,000	5,000,000	3,000,000	3,000,000			3,000,000	3,000,000
669 70	Special work allowances							-	-
669 80	Specific bonuses							-	-
669 90	Other bonuses, gratuities and other allowances excluding salaries	5,500,000	5,500,000	5,000,000	5,000,000			5,000,000	5,000,000
	TOTAL SUBHEAD 669	**16,000,000**	**16,000,000**	**13,500,000**	**13,500,000**	**-**	**-**	**13,500,000**	**13,500,000**
Title 1. Financial charges of depts								-	-
671	Interest and financial charges of depts							-	

									-
671 11	Interest and commissions on multilateral external dept							-	-
671 12	Interest and commissions on direct bilateral external dept							-	-
671 19	Other Interest and commissions on external debt							-	-
671 23	Interest and commissions on structured domestic debt		-	-	-			-	-
671 21	Interest and commissions on unstructured domestic debt		-	-	-			-	-
671 23	Interest and commissions on the issue of units			-	-			-	-
671 29	Other Interest and commissions on domestic debt		-	-	-			-	-
	TOTAL SUBHEAD 671	-	-	-	-	-	-	-	-
672	**Losses on disposal of interest shares**							-	-
672 10	Losses on disposal of shares							-	-
672 20	Losses on disposal of bonds							-	-
672 90	Losses on disposal of other investment shares							-	-
	TOTAL SUBHEAD 672	-	-	-	-	-	-	-	-
676	**Foreign exchange losses**							-	-
676 30	Foreign exchange losses on payment of stock exchanges abroad							-	-
676 40	Foreign exchange losses on foreign transactions							-	-
676 90	Other foreign exchange losses							-	-
	TOTAL SUBHEAD 676	-	-	-	-	-	-	-	-
679	**Other interest and financial expenses**							-	-

676 40	Foreign exchange losses on foreign transactions							-	-
676 90	Other foreign exchange losses							-	-
	TOTAL SUBHEAD 676	-	-	-	-	-	-	-	-
679	**Other interest and financial expenses**							-	-
679 00	Other interest and financial expenses	45,000,000	45,000,000	50,000,000	50,000,000			50,000,000	50,000,000
	TOTAL SUBHEAD 679	45,000,000	45,000,000	50,000,000	50,000,000	-	-	50,000,000	50,000,000
	TOTAL RECURRENT EXPENDITURE TITLE 1	481,171,040	481,171,040	541,348,440	541,348,440	-	-	541,348,440	541,348,440

Title 5. Investments								-	-
15	**LONG AND MEDIUM TERM BORROWING**							-	-
151	**State guaranteed borrowing**							-	-
151 10	Initial domestic borrowing guaranteed by the state							-	-
151 20	Initial external borrowing in domestic currency,guaranteed by the state							-	-
151 30	Initial foreign currency external borrowing guranteed by the state							-	-
151 40	Rescheduled domestic borrowing guaranteed by the state							-	-
151 50	Rescheduled external borrowing guaranteed by the state							-	-
	TOTAL SUBHEAD 151	-	-	-	-	-	-	-	-
152	**Borrowing not guaranteed by the state**							-	-
152 10	Initial domestic borrowing not guaranteed by the state							-	-
152 20	Initial external borrowing in domestic currency,not guaranteed by the state							-	-
	TOTAL SUBHEAD 152	-	-	-	-	-	-	-	-
153	**Project borrowing**							-	-
153 11	Initial multilateral project borrowing							-	-
153 12	Rescheduled Initial multilateral project borrowing							-	-
153 41	Project borrowing from external private organizations							-	-
153 42	Project borrowing from external private organizations resheduled							-	-
153 51	Domestic project borrowing/general government,original							-	-

153 52	Domestic project borrowing/general government,resheduled							-	-
153 61	Domestic project borrowing/private organizations							-	-
153 62	Borrowing domestic project/private organization resheduled							-	-
	TOTAL SUBHEAD 153	-	-	-	-	-	-	-	-
159	**Other borrowing**							-	-
159 10	Borrowing from external private organization							-	-
159 20	Borrowing from public authorities							-	-
159 30	Borrowing from private organizations							-	-
159 90	Other borrowings							-	-
	TOTAL SUBHEAD 159	-	-	-	-	-	-	-	-
17	**Repayment of other long and medium term debt**							-	-
171	**Short term debt consolidated with long-term and medium term debt**							-	-
171 10	Advance from the state at more than one year							-	-
171 20	Trade debts (to supplies)							-	-
171 30	Social debts			-	-			-	-
171 40	Bank debts			-	-			-	-
171 50	Tax debts							-	-
171 90	Other short term consolidated long and medium term debts							-	-
	TOTAL SUBHEAD 171	-	-	-	-	-	-	-	-

172	**Deposits and guarantees received after one year**							-	-
172 10	Deposits received after one year							-	-
172 20	Guarantees received after more than one year							-	-
	TOTAL SUBHEAD 172	-	-	-	-	-	-	-	-
173	**Leasing and similar liabilities**							-	-
173 10	Real estate leasing debts							-	-
173 20	Equipment leasing debts							-	-
173 90	Other leasing and similar debts							-	-
	TOTAL SUBHEAD 173	-	-	-	-	-	-	-	-
18	**Repayment of guaranteed debts**							-	-
181	Debts guaranteed following the challenge of the guarantee given by the **RLA**							-	-
181 10	Initial guaranteed debts							-	-
181 20	Resheduled guaranteed debts							-	-
	TOTAL SUBHEAD 181	-	-	-	-	-	-	-	-
184	**Accrued and unmatured interest on guaranteed debts**							-	-
184 10	Accrued and unmatured interest on guaranteed debts							-	-
184 20	Accrued and unmatured interest on resheduled guaranteed debts							-	-
	TOTAL SUBHEAD 184	-	-	-	-	-	-	-	-
21	**Intangible assets**							-	-
211	**Study,research and development cost**								

								-	-
211 11	Agronomic research and development cost							-	-
211 12	Research and development cost for fisheries and animals							-	-
211 13	Mining research and development charges							-	-
211 14	Scientific and technological research and develoment charges							-	-
211 16	Research and development expenses/health							-	-
211 19	Other research and development expenses							-	-
211 21	Agronomic research and development expenses in progress							-	-
211 22	Research and development expenses fisheries and animals - in progress							-	-
211 23	Mining research and development expenses in progress							-	-
211 24	Scientific and technological research and develoment expenses							-	-
211 26	Research and development expenses/health/ in progress							-	-
211 29	Other research and development expenses/in progress							-	-
	TOTAL SUBHEAD 211	-	-	-	-	-	-	-	-
212	**Partents,trade marks,copy rights**							-	-
212 10	Patents							-	-
212 20	Trade marks							-	-
212 30	Copyrights							-	-
	TOTAL SUBHEAD 212	-	-	-	-	-	-	-	-
213	**Organizational system designs**							-	-

213 11	Software designs							-	-
213 12	Software package designs							-	-
213 19	Other organizational system designs							-	-
213 21	Software designs							-	-
213 22	Software package designs							-	-
213 29	Other organizational system designs							-	-
213 31	Software designs							-	-
213 32	Software package designs							-	-
213 39	Other organizational system designs							-	-
	TOTAL SUBHEAD 213	-	-	-	-	-	-	-	-
214	**Right to operate business**							-	-
214 10	Right to operate agronomic business							-	-
214 20	Right of expliotation of fish and animal business							-	-
214 30	Mining business rights							-	-
214 40	Commercial rights for scientific and technological business							-	-
214 60	Commercial rights - health							-	-
214 90	Other business rghts							-	-
	TOTAL SUBHEAD 214	-	-	-	-	-	-	-	-
219	**Other intangible rights and values**							-	-
219 10	Other intangible rights and values - in use								

								-	-
219 20	Other intangible rights and values - in progress							-	-
	TOTAL SUBHEAD 219	-	-	-	-	-	-	-	-
22	**NON PRODUCED ASSETS**							-	-
221	**Acquisition and develompment of land**							-	-
221 21	Agricultural and forestry land			-	-			-	-
221 22	Mining,industrial and artisanal land							-	-
221 23	Land for cemeteries	2,000,000	2,000,000	2,000,000	2,000,000			2,000,000	2,000,000
221 24	Land for green areas and gardens	6,000,000	6,000,000	3,000,000	3,000,000			3,000,000	3,000,000
221 25	Land for road and car parks							-	-
221 26	Sporting grounds							-	-
221 27	Building land							-	-
221 28	Land development			70,000,000	70,000,000			70,000,000	70,000,000
221 29	Other land							-	-
221 31	Agricultural and forestry land,earmarked							-	-
221 32	Land for mining,industry and commerce,earmarked for use							-	-
221 33	Land for cemeteries,earmarked							-	-
221 34	Land for green areas and gardens,earmarked							-	-
221 35	Land for road and car parks,earmarked							-	-
221 36	Land for sport facilities,earmarked							-	-

221 37	Building land, earmarked							-	-
221 38	Land development,earmarked							-	-
221 39	Other land,earmarked							-	-
	TOTAL SUBHEAD 221	8,000,000	8,000,000	75,000,000	75,000,000	-	-	75,000,000	75,000,000
222	**SUB SIOL,DEPOSITS AND QUARRIES**							-	-
222 10	Subsoil,deposits - oil							-	-
222 20	Subsoil,deposits - gas							-	-
222 30	Subsoil,deposits - minerals (gold,diamond,bauxite)							-	-
222 40	Quarries							-	-
222 50	Underground development,deposits and quarries							-	-
222 90	Subsoil,deposits - other extractive resources							-	-
	TOTAL SUBHEAD 222	-	-	-	-	-	-	-	-
223	**Plantations and forests**			-				-	-
223 11	Reserves			-				-	-
223 12	Parks and woods			-				-	-
223 13	Agricultural plantations	-		1,500,000	1,500,000			1,500,000	1,500,000
223 15	Plantations and forests under development							-	-
223 19	Other Plantations and forests							-	-
223 31	Reserves received for allocation							-	-
223 32	Assigned parks and woods,receivable								

								-	-
223 33	Agricultural plantations,earmarked							-	-
223 39	Other Plantations and forests,earmarked							-	-
	TOTAL SUBHEAD 223	-	-	**1,500,000**	**1,500,000**	-	-	**1,500,000**	**1,500,000**
224	**Water bodies**							-	-
224 20	Rivers							-	-
224 30	Lakes							-	-
224 40	Rivers and ponds							-	-
224 90	Other water bodies							-	-
	TOTAL SUBHEAD 224	-	-	-	-	-	-	-	-
229	**Other non-produced assets**							-	-
229 10	Other non-produced assets							-	-
229 20	Other development in progress of non-produced assets							-	-
229 30	Other capital assets not generated,received in appropriation							-	-
	TOTAL SUBHEAD 229	-	-	-	-	-	-	-	-
23	**Acquisition,construction and major repairs of immovable property**	-		-				-	-
231	Administrative buildings for office use	-	-	10,000,000	10,000,000			10,000,000	10,000,000
231 11	Administrative buildings for office use of council executive services	30,000,000	30,000,000	10,000,000	10,000,000			10,000,000	10,000,000
231 12	Administrative buildings for office use of the municipal and revenue services			25,431,060	25,431,060			25,431,060	25,431,060
231 19	Other administrative buildings for office use	10,000,000	10,000,000	32,000,000	32,000,000			32,000,000	32,000,000

231 21	Construction and major repairs,office buildings for municipal or regional executives							-	-
231 22	Construction and major repairs,office administrative buildings for municipal or regional revenue services							-	-
231 29	Construction and major repairs,other office administrative buildings for municipal or regional revenue services	10,000,000	10,000,000	10,000,000	10,000,000			10,000,000	10,000,000
231 31	Assigned office buildings of the municipal or regional executive receivable							-	-
231 32	Assigned office buildings for office use of the municipal or regional treasury receivable							-	-
231 39	Assigned other administrative buildings for office use receivable							-	-
	TOTAL SUBHEAD 231	**50,000,000**	**50,000,000**	**87,431,060**	**87,431,060**	-	-	**87,431,060**	**87,431,060**
232	**Administrative buildings for housing purposes**							-	-
232 11	Administrative buildings for housing purposes of the council executive							-	-
232 12	Administrative buildings for housing purposes of the municipal and regional treasury							-	-
232 13	Administrative buildings for staff housing							-	-
232 19	Other administrative buildings for housing purposes							-	-
232 21	Construction and major repairs,in progress of administrative buildings for housing purposes of the municipal executive							-	-
232 22	Construction and major repairs, of administrative buildings for municipal or regional treasury housing							-	-
232 23	Construction and major repairs, of administrative buildings used as staff housing							-	-
232 29	Construction and major repairs, of other administrative buildings used as staff housing							-	-

232 11	Assigned administrative buildings for housing use of the council executive receivable							-	-
232 12	Assigned administrative buildings for housing purposes of the municipal and regional treasury receivable							-	-
232 13	Assigned administrative buildings used for staff housing receivable							-	-
232 19	Other assigned administrative buildings for housing purposes receivable							-	-
	TOTAL SUBHEAD 232	-	-	-	-	-	-	-	-
233	**Administrative buildings for technical use**							-	-
233 11	Buildings for health purposes (hospitals and health centres)	5,000,000	5,000,000	30,000,000	30,000,000			30,000,000	30,000,000
233 12	Buildings for education,training and vocational rehabilitation	-	-	17,000,000	17,000,000			17,000,000	17,000,000
233 13	Buildings for social,cultural and recreational services			120,000,000	120,000,000			120,000,000	120,000,000
233 14	Buildings for sports							-	-
233 15	Buildings for conference or performance venues							-	-
233 16	Sheds,workshops or garages							-	-
233 17	Buildings for agricultural and pastoral use							-	-
233 18	Buildings for commercial and industrial use			-	-			-	-
233 19	Other administrative buildings for technical use	10,000,000	10,000,000	10,000,000	10,000,000			10,000,000	10,000,000
233 21	Construction and major repairs in progress of buildings for health care (hospitals and health centres)			-	-			-	-
233 22	Construction and on going major repairs of buildings for education,training and vocational rehabilitation			-	-			-	-

233 23	Construction and major repairs of buildings for social,cultural and recreational services			-	-			-	-
233 24	Construction and on going major repairs of buildings for sports							-	-
233 25	Construction and major repairs of buildings for congress or show halls							-	-
233 26	Construction and major repairs of hangars,workshops and garages			11,000,000	11,000,000			11,000,000	11,000,000
233 27	Construction and major repairs of buildings for agricultural and pastoral use			-	-			-	-
233 28	Construction and major repairs of commercial and industrial buildings			1,500,000	1,500,000			1,500,000	1,500,000
233 29	Construction and major repairs of other administrative buildings for technical use			2,000,000	2,000,000			2,000,000	2,000,000
233 31	Buildings for health care(hospitals and health centres),received for use			3,000,000	3,000,000			3,000,000	3,000,000
233 32	Assigned buildings for education,training and vocational rehabilitation							-	-
233 33	Buildings for socail,cultural and recreational services,earmarked for this purpose							-	-
233 34	Buildings for sports,earmarked for this purposes							-	-
233 35	Buildings for congress or performance halls,earmarked for this purposes							-	-
233 36	Sheds,workshops or garages,used for specific purposes							-	-
233 37	Buildings for agricultural and pastoral use,earmarked							-	-
233 38	Buildings for commercial and industrial use,received for use							-	-
233 39	Other administrative buildings for technical use,received for use							-	-
	TOTAL SUBHEAD 233	**15,000,000**	**15,000,000**	**194,500,000**	**194,500,000**	-	-	**194,500,000**	**194,500,000**
234	Works							-	-

234 11	Engineering structures(bridges,viaducts,tunnuels,trenches etc)			-	-			-	-
234 12	Hydraulic works (dams,dykes,canals etc)			-	-			-	-
234 13	Monuments							-	-
234 19	Other works							-	-
234 21	Construction and major repairs of engineering structures(bridges,vaiducts,tunnels,trenches etc)			10,000,000	10,000,000			10,000,000	10,000,000
234 22	Construction and major repairs of hydraulic works (dams,dykes,canals etc)							-	-
234 23	Construction and major repairs of monuments on going							-	-
234 29	Construction and major repairs of other works							-	-
234 31	Engineering structures(bridges,viaducts,tunnuels,trenches etc)			-	-			-	-
234 32	Hydraulic works (dams,dykes,canals etc)							-	-
234 33	Monuments							-	-
234 39	Other works			5,000,000	5,000,000			5,000,000	5,000,000
	TOTAL SUBHEAD 234	**-**	**-**	**15,000,000**	**15,000,000**	**-**	**-**	**15,000,000**	**15,000,000**
235	**Infrastructure**							-	-
235 1	Infrastructure			-	-			-	-
235 11	Road infrastructure(tracks,roads)	150,513,960	150,513,960	242,050,000	242,050,000			242,050,000	242,050,000
	TOTAL SUBHEAD 235	**150,513,960**	**150,513,960**	**242,050,000**	**242,050,000**	**-**	**-**	**242,050,000**	**242,050,000**

24	**Acquisition and major repairs of equipment and furniture**							-	-
241	**Housing and office furniture and equipment**							-	-
241 11	Air conditioning							-	-
241 12	Furniture and equipment for staff housing							-	-
241 13	Telephone and media networks							-	-
241 14	Office furniture and equipment	20,000,000	20,000,000	10,000,000	10,000,000			10,000,000	10,000,000
241 119	Other office furniture			-	-			-	-
241 21	Construction and major repairs in progress,air conditioning							-	-
241 22	Construction and major repairs in progress,furniture and equipment for company houses							-	-
241 23	Construction and major repairs in progress,telephone and media networks							-	-
241 24	Construction and major repairs in progress,office furniture and equipment			-	-			-	-
241 29	Construction and major repairs in progress,office furniture and equipment							-	-
241 31	Assigned air conditioning receivable							-	-
241 32	Assigned furniture and equipment for company houses receivable							-	-
241 33	Assigned telephone and media networks receivable							-	-
241 34	Assigned office furniture and equipment receivable							-	-
241 39	Other assigned office furniture and equipment receivable							-	-
	TOTAL SUBHEAD 241	**20,000,000**	**20,000,000**	**10,000,000**	**10,000,000**	**-**	**-**	**10,000,000**	**10,000,000**
242	**Office computer equipment**								

								-	-
242 11	Service computer equipment			-	-			-	-
242 19	Other computer equipment			-	-			-	-
24221	Major repairs in progress,Service computer equipment	6,000,000	6,000,000	3,000,000	3,000,000			3,000,000	3,000,000
24229	Major repairs in progress,other computer equipment							-	-
24231	Assigned service computer equipment receivable							-	-
24239	Other assigned computer equipment receivable							-	-
	TOTAL SUBHEAD 242	**6,000,000**	**6,000,000**	**3,000,000**	**3,000,000**	.	-	**3,000,000**	**3,000,000**
243	**Service and function transport equipment**							-	-
243 11	Service and function motor transport equipment	10,000,000	10,000,000	10,000,000	10,000,000			10,000,000	10,000,000
243 12	Service and function rail transport equipment							-	-
243 13	Service and function water transport equipment							-	-
243 14	Service and function air transport equipment	.						-	-
243 15	Service and function naval transport equipment							-	-
243 16	Service and function horse-drawn transport equipment							-	-
243 19	Other Service and function transport equipment							-	-
243 21	Major repairs in progress Service and function automotive transport equipment	**35,000,000**	**35,000,000**	30,000,000	30,000,000			30,000,000	30,000,000
243 22	Major repairs in progress railway transport equipment in service and function							-	-
243 23	Major repairs in progress inland water transport equipment in service and function							-	-

243 24	Major repairs in progress,service and function air transport equipment							-	-
243 25	Major repairs in progress,service and function naval transport equipment							-	-
243 26	Major repairs in progress,service and function horse-drawn transport equipment							-	-
243 29	Major repairs in progress,other transport equipment for service and function							-	-
234 31	Assigned service and function motor transport equioment receivable							-	-
243 32	Assigned service and function railway transport equioment receivable							-	-
243 33	Assigned service and function water transport equioment receivable							-	-
243 34	Assigned service and function air transport equioment receivable							-	-
243 35	Assigned service and function naval transport equioment receivable							-	-
243 36	Assigned service and function horse-drawn transport equioment receivable							-	-
243 39	Other assigned service and function transport equipment receivable							-	-
	TOTAL SUBHEAD 243	**45,000,000**	**45,000,000**	**40,000,000**	**40,000,000**	-	-	**40,000,000**	**40,000,000**
244	**Technical equipment and tools**							-	-
244 11	Education equipment and documentation,liberary equipment or furniture	3,000,000	3,000,000	3,000,000	3,000,000			3,000,000	3,000,000
244 12	Hospital and health equipment and materials			5,000,000	5,000,000			5,000,000	5,000,000
244 13	Kitchen,catering and accomodation equipment and materials	-		-				-	-
244 14	Vehicles and equipment for fire fighting and household waste collection and treatment	-		-				-	-
244 15	Public works equipment (roads,parks and gardens,water and electricity services etc)agricultural and maintenance equipment	10,000,000	10,000,000	15,000,000	15,000,000			15,000,000	15,000,000

244 16	Equipment for conference and entertainment halls,sport facilities	-		-				-	-
244 19	Other technical equipment and tools	32,000,000	32,000,000	25,000,000	25,000,000			25,000,000	25,000,000
244 21	Major repairs in progress,educational equipment and documentation,library equipment or furniture			-				-	-
244 22	Major repairs in progress,hospital and health equipment			-				-	-
244 23	Major repairs in progress,specific equipment for the municipal police			-				-	-
244 24	Major repairs in progress,kitchen,catering and accommodation equipment			-				-	-
244 25	Major repairs in progress,fire and refuse collection and treatment vehicle equipmentt			-				-	-
244 26	Major repairs in progress,public works agricultural and maintenance equipmentt			-				-	-
244 27	Major repairs in progress,conventions and entertainment equipment, sport equipment			-				-	-
244 28	Major repairs in progress,other technical equipment			-				-	-
244 31	Education equipment and documentation,liberary equipment or furniture			-				-	-
244 32	Hospital and health equipment and supplies			-	-			-	-
244 33	Kitchen,catering and accomodation equipment and supplies	-		-				-	-
244 34	Vehicles and equipment for fire fighting and household waste collection and treatment			-				-	-
244 35	Public works equipment (roads,parks and gardens,water and electricity services etc)agricultural and maintenance equipment			-	-			-	-
244 36	Equipment for conference and entertainment halls,sport facilities			-				-	-
244 39	Other technical equipment and tools			-				-	-
	TOTAL SUBHEAD 244	**45,000,000**	**45,000,000**	**48,000,000**	**48,000,000**	-	-	**48,000,000**	**48,000,000**

245	**Public transport and goods equipment**							-	-
245 11	Motor vehicle for public and goods transport	-						-	-
245 12	Railroad equipment for public and goods transport	-						-	-
245 13	Public and goods maritime transport equipment	-						-	-
245 14	Air transport equipment for public and goods transport	-						-	-
245 15	Naval equipment for public and goods transport	-						-	-
245 16	Hore-drawn public and goods transport equipment	-						-	-
245 19	Other public and goods transport equipment	-						-	-
245 21	Major repairs in progress,automotive transit and foreign equipment	-						-	-
245 22	Major repairs in progress,rail transit and foreign equipment	-						-	-
245 23	Major repairs in progress,water transport and foreign equipment	-						-	-
245 24	Major repairs in progress,public and freight air transport and foreign equipment	-						-	-
245 25	Major repairs in progress,naval public and freight transport equipment	-						-	-
245 26	Major repairs in progress,horse-drawn public and goods transport equipment	-						-	-
245 29	Major repairs in progress,other public transport and freight equipment	-						-	-
245 31	Assigned public and freight automotive equipment receivable	-						-	-
245 32	Assigned railway equipment for public and goods transport receivable	-						-	-
245 33	Assigned public and freight waterway equipment receivable							-	-
245 34	Assigned air cargo and public transport equipment							-	-

245 35	Assigned naval transport and freight equipment							-	-
245 36	Assigned horse-drawn public and good transport equipment							-	-
245 39	Other assigned public and goods transport equipment receivable							-	-
	TOTAL SUBHEAD 245	-	-	-	-	-	-	-	-
246	**Valuable - collections - works of arts**							-	-
246 11	Museum collections(valuables, work of art)							-	-
246 12	Commuinity collections(valuables, work of art)							-	-
246 19	Other collections(valuables, work of art)							-	-
246 21	Major repairs in progress,museum collections (valuables, work of art)							-	-
246 22	Major repairs in progress,Commuinity collections(valuables, work of art)museum collections (valuables, work of art)							-	-
246 29	Major repairs in progress,Other collections(valuables, work of art)							-	-
246 31	Museum collections(valuables, work of art)							-	-
246 32	Commuinity collections(valuables, work of art)							-	-
246 39	Other collections(valuables, work of art)							-	-
	TOTAL SUBHEAD 246	-	-	-	-	-	-	-	-
247	**Strategic or emergency stocks**							-	-
247 10	Strategic or emergency food stocks							-	-
247 20	Strategic or emergency oilstockpile							-	-

247 30	Strategic or emergency cilstockpile of medical equipments and supplies							-	-
247 40	Strategic/Emergency Pharmaceutical stocks							-	-
247 50	Strategic or emergency social services stocks(beds,blankets etc)							-	-
247 90	Other strategic or emergency stock							-	-
	TOTAL SUBHEAD 247	-	-	-	-	-	-	-	-
248	**Livestock**						-	-	-
248 10	Cattle herds							-	-
248 20	Sheep livestock							-	-
248 30	Pig livestock							-	-
248 40	Equine livestock							-	-
248 50	Goat livestock							-	-
248 60	Poultry flocks							-	-
248 90	Other livestock							-	-
	TOTAL SUBHEAD 248	-	-	-	-	-	-	-	-
254	**LOCAL POLICE EQUIPMENT**							-	-
254 11	Police buildings for office use							-	-
254 12	Police buildings for housing purposes							-	-
254 13	Police buildings for technical use							-	-
254 19	Other police buildings							-	-

254 21	Construction and major repairs in progress,Police buildings for office use							-	-
254 22	Construction and major repairs in progress,Police buildings for housing purposes							-	-
254 23	Construction and major repairs in progress,Police buildings for technical use							-	-
254 29	Construction and major repairs in progress,Other police buildings							-	-
254 31	Police buildings for office use							-	-
254 32	Police buildings for housing purposes							-	-
245 33	Police buildings for technical use							-	-
254 39	Other police buildings							-	-
	TOTAL SUBHEAD 254	-	-	-	-	-	-	-	-
255	**Local police buildings and infrastructure**							-	-
255 11	Police command facilities							-	-
255 12	Police instruction and training facilities							-	-
255 13	Police technical operational and industrial facilities							-	-
255 19	Other police works and infrastructure							-	-
255 21	Construction and major repairs,Police command facilities							-	-
255 22	Construction and major repairs,Police instruction and training facilities							-	-
255 23	Construction and major repairs,Police technical operational and industrial facilities							-	-
255 29	Construction and major repairs,Other police works and infrastructure							-	-
255 31	Police command facilities								

								-	-
255 32	Police instruction and training facilities							-	-
255 33	Police technical operational and industrial facilities						-	-	-
255 39	Other police works and infrastructure							-	-
	TOTAL SUBHEAD 255	-	-	-	-	-	-	-	-
256	**Furniture and equipment and facilities for the local police**							-	-
256 11	Acquisition of police furniture,equipment and material							-	-
256 12	Major repairs to police furniture,equipment and material							-	-
256 21	Construction and major repairs in progress,Acquisition of police furniture,equipment and material							-	-
256 22	Construction and major repairs in progress,Major repairs to police furniture,equipment and material							-	-
256 31	Acquisition of police furniture,equipment and material							-	-
256 32	Major repairs to police furniture,equipment and material							-	-
	TOTAL SUBHEAD 256	-	-	-	-	-	-	-	-
26	**Acquisition of participating interest,related receivables,deposits and guarantees**							-	-
261	Acquisitions of share holdings within the country							-	-
261 10	Equity investments in controlled entities							-	-
261 20	Domestic euity investments/non controlled entities							-	-
261 30	Acquisitions of domestic share holdings/uncalled shares							-	-

		20,000,000	20,000,000	15,000,000	15,000,000			15,000,000	15,000,000
	TOTAL SUBHEAD 269	**20,000,000**	**20,000,000**	**15,000,000**	**15,000,000**	-	-	**15,000,000**	**15,000,000**
27	**Loans and advances**							-	-
271	**Loans and advances granted**							-	-
271 10	Loans and advances to Local public bodies							-	-
271 20	Loans and advances to Local public enterprises							-	-
271 90	Other loans and advances granted							-	-
	TOTAL SUBHEAD 271	-	-	-	-	-	-	-	-
272	**On lending**							-	-
272 10	On lending to Local public bodies							-	-
272 20	On lending to Local public enterprises							-	-
272 90	Other on lending							-	-
	TOTAL SUBHEAD 264	-	-	-	-	-	-	-	-
	TOTAL INVESTMENT EXPENDITURE TITLE II	359,513,960	359,513,960	731,481,060	731,481,060	-	-	**731,481,060**	**731,481,060**
	TOTAL EXPENDITURE TITLE I + II	840,685,000	840,685,000	1,272,829,500	1,272,829,500	-	-	**1,272,829,500**	**1,272,829,500**

	TOTAL SUBHEAD 261	-	-	-	-	-	-	-	-
262	**Acquisition of external shareholdings**							-	-
262 10	Acquisition of external interests - controlled entities							-	-
262 20	Domestic equity investments - non controlled entities							-	-
262 30	Acquisition of domestic share holdings-uncalled share							-	-
	TOTAL SUBHEAD 262	-	-	-	-	-	-	-	-
264	**Deposits and guarantees paid**							-	-
264 11	Guarantees on account of controlled entities							-	-
264 12	Guarantees on account of public establishments							-	-
264 13	Guarantees on account of RLA							-	-
264 14	Guarantees on account of private bodies							-	-
264 19	Other guarantees							-	-
264 21	Deposits for advance rent							-	-
264 22	Deposits for electricity and gas							-	-
264 23	Deposits for water							-	-
264 29	Other deposits paid							-	-
	TOTAL SUBHEAD 264	-	-	-	-	-	-	-	-
269	**Other financial assets**							-	-
269 10	Bonds							-	-
269 90	Other financial assets								

MIDTERM BUDGETARY FRAMEWORK (MTBF / MTEF)

Account	Title	Administrative Accounts			Current budget		Projections		
		N-3	N-2	N-1	Provisions	Execution as at 15th November, 2025	N+3	N+2	N+1
Title 1. Fiscal Revenues									
71	TAX REVENUES, ADDITIONAL COUNCIL TAXES AND COUNCIL TAXES		OLD NOMENCLATURE						
710	TAX REVENUE PAID BY THE STATE								
710 00	Proceeds from discharge tax	5,815,500			12,000,000	1,701,400		1,701,400	12,000,000
710 10	Business licenses	0			2,000,000	-		-	2,000,000
710 20	Liquor licences	0			1,000,000	-		-	1,000,000
710 62	Stamp duty on vehicle registration document	21,195,718			31,336,040	9,367,323		9,367,323	31,336,040
710 70	Taxes on games of chances and entertainment	0			100,000	-		-	100,000
710 90	Other tax revenue	757,751			1,000,000	2,194,303		2,194,303	1,000,000
	TOTAL SUB HEAD 7.10	**27,768,969**			**47,436,040**	**13,263,026**	-	**13,263,026**	**47,436,040**
711	**ADDITIONAL COUNCIL TAX**								
711 10	Additional Council Tax ACT basic deduction	196,134,506			250,000,000	175,774,472		175,774,472	250,000,000
	TOTAL SUB HEAD 7.11	**196,134,506**			**250,000,000**	**175,774,472**	-	**175,774,472**	**250,000,000**
712	**Local Development Tax**								
712 10	LDT basic deduction	9,589,166			15,000,000	14,764,779		14,764,779	16,000,000
	TOTAL SUB HEAD 712	**9,589,166**			**15,000,000**	**14,764,779**	-	**14,764,779**	**16,000,000**
713	**Forest Royalty**								
713 10	Royalty basic deduction	9,824,912			15,000,000	6,921,680		6,921,680	15,000,000

	TOTAL SUB Head 7.12	9,824,912			15,000,000	6,921,680	-	6,921,680	15,000,000
714	**Council taxes**								
714 10	Council stamp duty	6,000,000			4,000,000	2,600,000		2,600,000	4,000,000
714 21	Council livestock tax	3,147,300			3,500,000	26,400		26,400	3,500,000
714 22	Livestock slaughter tax	305,000			300,000	178,000		178,000	300,000
714 23	Transhumance tax	0			50,000	-		-	50,000
714 24	Transit tax	0			100,000	-		-	100,000
714 29	Other taxes related to livestock transactions	47,000			0	-		-	0
714 32	Temporary occupation fees for public thoroughfare	3,000			50,000	-		-	50,000
714 33	Parking lot occupancy fees	0			50,000	-		-	50,000
714 34	Car park occupancy charges	759,600			1,500,000	1,069,500		1,069,500	1,500,000
714 35	Parking fees	787,750			1,000,000	2,386,700		2,386,700	1,000,000
714 37	Impoundment fees	12,000			200,000	104,000		104,000	200,000
714 38	Local advertising tax	1,000			50,000	14,000		14,000	50,000
714 40	Market place fees	3,094,150			8,000,000	6,281,000		6,281,000	8,000,000
714 50	Tax on firearms	0			5,000	-		-	5,000
714 79	Other fees on building permits	3,387,500			3,000,000	1,854,900		1,854,900	3,000,000
714 81	Sand tax	137,500			50,000	76,000		76,000	50,000
714 82	Tax on quarries	0			50,000	-		-	50,000
714 89	Tax on other recovered products	0			4,000,000	438,100		438,100	4,000,000
714 91	Hygiene and sanitation tax	101,000			150,000	114,000		114,000	150,000
	TOTAL SUB HEAD 7.14	**17,782,800**		-	**26,055,000**	**15,142,600**	-	**15,142,600**	**26,055,000**

Title 2. Fees and proceeds from main services provided (Non Fiscal revenues)									
72				-					
721	**Proceeds receivable without direct counterpart**			-					
721 10	Proceeds from tender file acquisition	891,000		-	1,000,000	1,480,900		1,480,900	1,000,000
721 90	Other proceeds	7,044,050		-	2,000,000	1,002,000		1,002,000	2,000,000
	TOTAL SUB HEAD 721	**7,935,050**		-	**3,000,000**	**2,482,900**	-	**2,482,900**	**3,000,000**
722	**Proceeds receivable with direct counterpart**			-					
722 30	Proceeds from restaurants			-	500,000	-		-	500,000
	TOTAL SUB HEAD 722	-		-	**500,000**	-	-	-	**500,000**
724	**Proceeds from the use of property**			-					
724 10	Proceeds from the rental of buildings and deductions for housing occupied by staff	-		-	5,000,000	2,088,500		2,088,500	5,000,000
724 40	Proceeds from rental of halls,land,equipment and funiture	3,355,200		-	3,500,000	2,297,500		2,297,500	3,500,000
724 50	Proceeds from the operation of garages,water and electricity supplies	25,000		-	100,000	-		-	100,000
724 70	Proceeds from the disposal of quarries(sand,stone,pozzolan,etc)	-		-	50,000	-		-	50,000
724 90	Other proceeds from the use of property(boat fees,library and operating proceeds from services provided,service revenue and others	-		-	12,500,000	8,743,900		8,743,900	12,500,000
	TOTAL SUB HEAD 724	**3,380,200**		-	**21,150,000**	**13,129,900**	-	**13,129,900**	**21,150,000**
725	**Specific royalties**			-					
725 10	Royalties on forest,wildlife and fishery resources			-	1,000,000	-		-	1,000,000
	TOTAL SUB HEAD 725	-		-	**1,000,000**	-	-	-	**1,000,000**
727	**Proceeds from fines and convictions**			-					
727 10	Police fines	228,500		-	200,000	222,500		222,500	200,000
	TOTAL SUB HEAD 727			-	**200,000**				

		228,500				222,500	-	222,500	200,000
Title 3. Allocations and Subventions									
73	**Transfers recievable**								
731	**Allocations and subventions from the state**								
731 10	General decetralisation allocation	-		-	30,000,000	-		-	30,000,000
731 90	Other operating allocations and subvention granted by the state	23,490,600		-	70,000,000	3,600,725		3,600,725	70,000,000
	TOTAL SUB HEAD 731	**23,490,600**		**-**	**100,000,000**	**3,600,725**	**-**	**3,600,725**	**100,000,000**
735	**Other transfers and subventions recievable**								
735 90	Other transfers recievable	0		-	12,200,000	5,433,600		5,433,600	12,200,000
	TOTAL SUB HEAD 735	**-**		**-**	**12,200,000**	**5,433,600**	**-**	**5,433,600**	**12,200,000**
759	**Other exceptional proceeds**								
759 40	Other exceptional proceeds	115,300				-		-	
	TOTAL SUB HEAD 759	**115,300**		**-**	**-**	**-**	**-**	**-**	**-**
779	**Other financial proceeds**								
779 00	Other financial proceeds				2,000,000	-		-	2,000,000
	TOTAL SUB HEAD 779	**-**		**-**	**2,000,000**	**-**	**-**	**-**	**2,000,000**
	GRAND TOTAL RECURRENT REVENUE	**296,250,003**		**-**	**493,541,040**	**250,736,182**	**-**	**250,736,182**	**494,541,040**
									INVESTMENT SECTION
Title 3. Allocations and Subventions									
141 00	General decentralisation grands for investment recievable	-		-	277,000,000	100,000,000		100,000,000	277,000,000
	TOTAL SUB HEAD 141	**-**		**-**	**277,000,000**	**100,000,000**	**-**	**100,000,000**	**277,000,000**
142	**Subventions recievable**								
142 10	Investment and equipment subventions recievable from the state	292,700,000		-	50,463,960	-		-	50,463,960
142 90	Other investment and equipment subvention recievable	-	-	-	10,000,000	257,000,000		257,000,000	10,000,000

	TOTAL SUB HEAD 142	292,700,000		-	60,463,960	257,000,000	-	257,000,000	60,463,960
143	Grands, legacies receivable in capital and allocation								
152	Borrowing not guaranteed by the state			-					
152 10	Initial domestic borrowing guaranteed by the state	-			40,000,000	-		-	40,000,000
	TOTAL SUB HEAD 152	-		-	40,000,000	-	-	-	40,000,000
	TOTAL INVESTMENT REVENUE	**292,700,000**		-	**377,463,960**	**357,000,000**	-	**357,000,000**	**377,463,960**
	GRAND TOTAL REVENUE	**588,950,003**		-	**871,005,000**	**607,736,182**	-	**607,736,182**	**872,005,000**

EXPENDITURES

	Title 3. Expenditurtes on Goods and services								
60	**Purchase of goods**		Old Nomenclature						
601	**Stock material and supplies**								
601 10	Purchase of goods	3,016,981		-	15,000,000	-		-	15,000,000
601 40	Purchase of small technical equipment				1,000,000	-		-	1,000,000
601 50	Purchase of computer and office equipment and supplies				3,000,000	-		-	3,000,000
601 60	Purchase of cleaning products and products of destroying pests				5,000,000	-		-	5,000,000
[illegible]	Other purchases of materials, equipment and supplies	3,856,250			25,000,000			-	25,000,000
	TOTAL SUBHEAD 601	**6,873,231**			**49,000,000**	-	-	-	**49,000,000**
	Water, electricity, gas and other energy sources							-	-
	[illegible] water [illegible]	325,000			540,000	360,000		360,000	540,000
	[illegible]	975,000			1,500,000	920,000		920,000	1,500,000

605 40	Supply and consumption of solar and other new energy	0			10,000,000	-		-	10,000,000
605 50	Fuel and lubricants for generators	0			500,000	-		-	500,000
605 60	Fuel and lubricants for motor vehicles	21,301,063			30,000,000	16,220,360		16,220,360	30,000,000
605 70	Fuel and lubricants for machinery	650,000			500,000	-		-	500,000
605 80	Fuel and lubricants for special equipment					-		-	-
605 90	Other energy sources				3,000,000	-		-	3,000,000
	TOTAL SUBHEAD 605	**23,251,063**			**46,040,000**	**17,500,360**	**-**	**17,500,360**	**46,040,000**
606	**Special equipment and supplies**							-	-
606 01	Printing cost of tickets,stamps and vignettes				500,000	-	1,000,000	-	1,500,000
606 03	Civil status expenses(registers,booklets,printed matter etc)				1,000,000	-		-	1,000,000
606 04	Printing cost for registers and accounting documents				500,000	-		-	500,000
606 10	Supplies and services for editing,printing,and distribution of documents				200,000	-		-	200,000
606 20	Spare parts					-		-	-
606 30	Purchase of vaccines or tests and other preventive measures				3,500,000	-		-	3,500,000
606 70	Clothing cost specific to service activities(uniforms,work clothes)				3,000,000	-		-	3,000,000
	TOTAL SUBHEAD 606	**-**			**8,700,000**	**-**	**1,000,000**	**-**	**9,700,000**
61	**Purchase of services**							-	-
611	**Transport charges and sundry allowances**							-	-
611 11	Transport cost of councillors within the councry	2,535,000			3,000,000	657,000		657,000	3,000,000

611 61	Mission allowance for councillors within the country	1,160,000			4,500,000	1,200,000		1,200,000	4,500,000
611 62	Mission allowance for chief executive within the country	4,470,000			6,000,000	5,000,000		5,000,000	6,000,000
611 63	Mission allowance of the deputies to the chief executive within the country	1,900,000			10,000,000	4,000,000		4,000,000	10,000,000
611 64	Mission allowance for Secretary General within the country	225,000			4,000,000	820,000		820,000	4,000,000
611 65	Mission allowance for municipal collectors within the country	1,075,000			2,500,000	1,500,000		1,500,000	2,500,000
611 66	Mission allowance for staff within the country	2,540,000			10,000,000	7,790,000		7,790,000	10,000,000
	TOTAL SUBHEAD 611	**13,905,000**			**40,000,000**	**20,967,000**	-	**20,967,000**	**40,000,000**
613		-						-	-
613 90	Other fees and studies	-			12,000,000	7,845,282		7,845,282	12,000,000
	TOTAL SUBHEAD 613	-			**12,000,000**	**7,845,282**	-	**7,845,282**	**12,000,000**
614	**Maintenance**	-						-	-
614 40	Maintenance of water, seawage and electricity networks	-			3,000,000	-		-	3,000,000
614 50	Maintenance of Cemeteries,grounds and green spaces	-				-		-	-
614 60	Maintenance and repair of vehicles,mechinary and technical equipment	2,066,200			5,000,000	**2,040,265**		2,040,265	5,000,000
614 70	Maintenance of computer and telecommunications equipment	0			3,000,000	**31,000**		31,000	3,000,000
614 80	Maintenance of the residence of the head of the municipal executives	1,950,000			-	-		-	-
	TOTAL SUBHEAD 614	**4,016,200**			**11,000,000**	**2,071,265**	-	**2,071,265**	**11,000,000**
617	**Public relations and communication cost**							-	-
617 10	Official feast and ceremonies	650,000			2,500,000	**4,583,019**		4,583,019	2,500,000

617 30	Cost of legal notices(insertion, advertising)	0			200,000	-		-	200,000
617 90	Other public relations/commuinication costs	1,250,000			500,000	-		-	500,000
	TOTAL SUBHEAD 617	**1,900,000**			**3,200,000**	**4,583,019**	**-**	**4,583,019**	**3,200,000**
618	**Training expenses for staff and local elected representatives**							-	-
618 40	Organisation of seminars,colloquia and conferences for local elected representatives				2,000,000	250,000		250,000	2,000,000
618 90	Other training expenses for staff and local elected representatives				2,000,000	-		-	2,000,000
	TOTAL SUBHEAD 618	**-**			**4,000,000**	**250,000**	**-**	**250,000**	**4,000,000**
619	**Other current services**							-	-
619 11	Postage charges	20,000			100,000	-		-	100,000
619 12	Suscriptions and consumption of telephone,fax,telex,cellular phones	0			1,500,000	1,440,000		1,440,000	1,500,000
619 13	Websites suscriptions and internet usage	0			500,000	-		-	500,000
619 20	Bank service charges(commissions,management fees)	511,948			700,000	307,181		307,181	700,000
619 30	Security and domesticity fees	11,000,000			12,000,000	-		-	12,000,000
	TOTAL SUBHEAD 619	**11,531,948**			**14,800,000**	**1,747,181**	**-**	**1,747,181**	**14,800,000**
Title 4. Subventions and Tranfers Expenses								-	-
63	**Intervention charges**							-	-
630	**General operating allocations to councils by the town council to which they are attached**							-	-
631	**Subventions to entities of local interest**							-	-
631 10	Subventions to schools and training institutions	22,050,600			3,000,000	5,000,000		5,000,000	3,000,000

631 20	Subventions to social centres				2,000,000	-		-	2,000,000
631 30	Subventions to health and medical centres	2,160,000			1,000,000	-		-	1,000,000
631 90	Subvention to other entities of local interest				1,000,000	-		-	1,000,000
	TOTAL SUBHEAD 631	**24,210,600**			**7,000,000**	**5,000,000**	-	**5,000,000**	**7,000,000**
632	**Subventions to registered associations and other approved structures**							-	-
632 20	Subventions to sport associations				3,000,000	-		-	3,000,000
632 90	Subventions to other registered associations and approved structures				1,000,000	-		-	1,000,000
	TOTAL SUBHEAD 632	-			**4,000,000**	-	-	-	**4,000,000**
633	**Financial support for economic activities**							-	-
633 10	Financial support to promoters of agricultural,pastoral,craft,forestry and fish farming projects	4,252,427			25,000,000	4,813,360		4,813,360	25,000,000
633 90	Other financial support for economic activities				5,000,000	100,000		100,000	5,000,000
	TOTAL SUBHEAD 633	**4,252,427**			**30,000,000**	**4,913,360**	-	**4,913,360**	**30,000,000**
635	**Contributions to support organizations**							-	-
635 20	Contributions to the functioning of the National school of local administration	1,106,400			1,106,400	829,800		829,800	1,106,400
635 40	Participation in the functioning of the UCCC	3,681,176			3,681,176	2,760,882		2,760,882	3,681,176
635 50	Contribution to the functioning of the BUNEC	7,803,464			7,803,464	5,852,599		5,852,599	7,803,464
635 90	Other contributions	2,300,000			3,000,000	-		-	3,000,000
	TOTAL SUBHEAD 635	**14,891,040**			**15,591,040**	**9,443,281**	-	**9,443,281**	**15,591,040**
637 20	Aid and asistance	2,307,750			3,000,000	-		-	3,000,000

637 30	Aid to persons following natural disasters	2,877,355			5,000,000	-		-	5,000,000
	TOTAL SUBHEAD 637	**5,185,105**			**8,000,000**	-	-	-	**8,000,000**
639	**Other subventions or transfers**							-	-
639 00	Other subventions or transfers				500,000	-		-	500,000
	TOTAL SUBHEAD 639	-			**500,000**	-	-	-	**500,000**
64	**Other recurrent management charges**							-	-
641	**Allowances and expenses of the executive and members of the deliberative bodies**							-	-
641 10	Monthly remuneration of members of the executive				-			-	-
641 20	Duty allowance for members of the executive	5,550,000			5,400,000	3,600,000		3,600,000	5,400,000
641 30	Representation allowances of the members of the executive	6,150,000			5,400,000	3,600,000		3,600,000	5,400,000
641 40	Sessional allowances for members of deliberative bodiy	7,662,900			15,000,000	13,622,191		13,622,191	15,000,000
641 50	Secreterial and reception expenses for members of the deliberative bodies	7,430,275			12,000,000	1,633,150			12,000,000
641 60	Allowances for commission members of deliberative bodies	-			2,000,000	467,250		467,250	2,000,000
641 70	Other statutory benefits to the chief executive	-			1,800,000	1,200,000		1,200,000	1,800,000
641 80	Costs of acquiring scarves and bandages	-			100,000	-		-	100,000
641 90	Other charges	-			500,000	-		-	500,000
	TOTAL SUBHEAD 641	**26,793,175**			**42,200,000**	**24,122,591**	-	**22,489,441**	**42,200,000**
642 30	Operating expenses of the accountant's service	7,803,824			4,500,000	2,071,415		2,071,415	4,500,000
642 50	Operating cost of Tenders board	6,893,050			15,000,000	8,165,750		8,165,750	15,000,000

642 70	Bonuses and rebates for the collection of taxes	560,000			1,300,000	999,200		999,200	1,300,000
	TOTAL SUBHEAD 642	**15,256,874**			**20,800,000**	**11,236,365**	**-**	**11,236,365**	**20,800,000**
659	**Other exceptional expenses,except for accounting deficits and debits,cash shortages and losses on other assets(fortuitous or force majeure)**							-	-
659 11	Burial cost of abandoned bodies				500,000	-		-	500,000
659 14	Funeral expenses (staff,members of deliberative bodies,chief executive and deputies)				500,000	-		-	500,000
659 20	Grants,gifts and asistance	1,500,000			2,000,000	185,000		185,000	2,000,000
	TOTAL SUBHEAD 659	**1,500,000**			**3,000,000**	**185,000**	**-**	**185,000**	**3,000,000**
Title 2. Personnel Expenses								-	-
661	Basic salaries							-	-
661 11	Basic salary for contract staff	33,430,476			40,000,000	**16,731,078**		16,731,078	40,000,000
661 12	Salary of non-contractual staff	29,429,407			30,000,000	**14,944,069**		14,944,069	30,000,000
661 21	Salary of specific temporary staff	2,203,280			0	-		-	-
661 80	Provision for youth employment				5,000,000	-		-	5,000,000
661 90	Other basic salaries and wages				5,000,000	-		-	5,000,000
	TOTAL SUBHEAD 661	**65,063,163**			**80,000,000**	**31,675,147**	**-**	**31,675,147**	**80,000,000**
662	Bonuses and allowances							-	-
6621 1	Duty post allowance	1,695,659			2,000,000	-		-	2,000,000
662 13	Vehicle maintenance allowance	0			360,000	**1,040,000**		1,040,000	360,000

662 15	Housing allowance	311,350			300,000	**191,600**		191,600	300,000
662 19	Other allowances	8,074,612			7,000,000	**6,006,602**		6,006,602	7,000,000
662 25	Seniority bonus	5,487,994			7,000,000	**3,633,920**		3,633,920	7,000,000
	TOTAL SUBHEAD 662	**15,569,615**			**16,660,000**	**10,872,122**	-	**10,872,122**	**16,660,000**
664	Contributions to be paid by the local authority							-	-
664 10	Contribution to the State for the retirement pension of seconded civil servants	5,484,005			-	-		-	-
664 20	Contribution to the NSIF	-			15,000,000	10,605,829		10,605,829	15,000,000
	TOTAL SUBHEAD 664	**5,484,005**			**15,000,000**	**10,605,829**	-	**10,605,829**	**15,000,000**
666	Social benefits							-	-
666 40	Exceptional aid· and assistance to staff				**1,000,000**	-		-	1,000,000
	TOTAL SUBHEAD 666	-			**1,000,000**	-	-	-	**1,000,000**
669	Bonuses, gratuities and other non-pay allowances							-	-
669 00	Overtime				500,000	-		-	500,000
669 10	Gratuities				5,000,000	-		-	5,000,000
669 60	Performance bonuses				5,000,000	-		-	5,000,000
669 90	Other bonuses, gratuities and other allowances excluding salaries	**254,000**			5,500,000	-		-	5,500,000
	TOTAL SUBHEAD 669	**254,000**			**16,000,000**	-	-	-	**16,000,000**
Title 1. Financial charges of depts								-	-
679	**Other interest and financial expenses**							-	-
679 00	Other interest and financial expenses				45,000,000	24,865,020		24,865,020	45,000,000

	TOTAL SUBHEAD 679	-			45,000,000	24,865,020	-	24,865,020	45,000,000
[redacted]									
Title 5. Investments								-	-
22	NON PRODUCED ASSETS							-	-
221	Acquisition and develompment of land							-	-
221 23	Land for cemeteries				2,000,000			-	2,000,000
221 24	Land for green areas and gardens				6,000,000	-		-	6,000,000
	TOTAL SUBHEAD 221	-			8,000,000	-	-	-	8,000,000
23	Acquisition,construction and major repairs of immovable property	-						-	-
231 11	Administrative buildings for office use of council executive services	47,999,985			30,000,000	50,993,106		50,993,106	30,000,000
231 19	Other administrative buildings for office use	0			10,000,000	4,780,943		4,780,943	10,000,000
231 29	Construction and major repairs,other office administrative buildings for municipal or regional revenue services	10,000,000			10,000,000	-		-	10,000,000
	TOTAL SUBHEAD 231	57,999,985			50,000,000	55,774,049	-	55,774,049	50,000,000
232	Administrative buildings for housing purposes							-	-
232 29	Construction and major repairs, of other administrative buildings used as staff housing	10,000,000			10,000,000	-		-	10,000,000
	TOTAL SUBHEAD 232	10,000,000			10,000,000	-	-	-	10,000,000
233	Administrative buildings for technical use							-	-
233 11	Buildings for health purposes (hospitals and health centres)				5,000,000	-		-	5,000,000

233 29	Construction and major repairs of other administrative buildings for technical use				10,000,000	-		-	10,000,000
	TOTAL SUBHEAD 233	-			**15,000,000**		-	-	**15,000,000**
235	**Infrastructure**					-		-	-
235 1	Infrastructure				-	-		-	-
235 11	Road infrastructure(tracks,roads)	122,674,388			150,513,960	48,000,000		48,000,000	150,513,960
	TOTAL SUBHEAD 235	**122,674,388**			**150,513,960**	**48,000,000**	-	**48,000,000**	**150,513,960**
24	**Acquisition and major repairs of equipment and furniture**							-	-
241	**Housing and office furniture and equipment**							-	-
241 14	Office furniture and equipment	2,972,796			20,000,000	1,489,596		1,489,596	20,000,000
	TOTAL SUBHEAD 241	**2,972,796**			**20,000,000**	**1,489,596**	-	**1,489,596**	**20,000,000**
242	**Office computer equipment**							-	-
242 11	Service computer equipment	5,808,566			6,000,000	-		-	6,000,000
	TOTAL SUBHEAD 242	**5,808,566**			**6,000,000**	-	-	-	**6,000,000**
243	**Service and function transport equipment**							-	-
243 11	Service and function motor transport equipment				35,000,000	1,193,830		1,193,830	35,000,000
243 21	Major repairs in progress Service and function automotive transport equipment				10,000,000	-		-	10,000,000
	TOTAL SUBHEAD 243	-			**45,000,000**	**1,193,830**	-	**1,193,830**	**45,000,000**
244	**Technical equipment and tools**							-	-
244 11	Education equipment and documentation,liberary equipment or furniture	-			3,000,000	-		-	3,000,000

244 12	Hospital and health equipment and materials				5,000,000	-		-	5,000,000
244 15	Public works equipment (roads,parks and gardens,water and electricity services etc)agricultural and maintenance equipment	72,992,108			10,000,000	66,692,820		66,692,820	10,000,000
244 16	Equipment for conference and entertainment halls,sport facilities	0			0	-		-	-
244 19	Other technical equipment and tools	29,698,371			32,000,000	-		-	32,000,000
244 31	Education equipment and documentation,liberary equipment or furniture				3,000,000	-		-	3,000,000
	TOTAL SUBHEAD 244	**102,690,479**			**53,000,000**	**66,692,820**	**-**	**66,692,820**	**53,000,000**
269	**Other financial assets**					-		-	-
269 10	Bonds					-		-	-
269 90	Other financial assets	17,271,920			**20,000,000**	-		-	20,000,000
	TOTAL SUBHEAD 269	**17,271,920**			**20,000,000**	**-**	**-**	**-**	**20,000,000**
	TOTAL INVESTMENT EXPENDITURE TITLE II	**319,418,134**			**377,513,960**	**173,150,295**	**-**	**173,150,295**	**377,513,960**
	TOTAL EXPENDITURE TITLE I + II	**559,355,580**			**871,005,000**	**361,033,117**	**1,000,000**	**359,399,967**	**872,005,000**

PORTANT ADOPTION DU BUJET PROGRAMME COMMUNALE 2026

ADOPTION OF THE COUNCIL 2026 PROGRAM BUDGET

DELIBERATION N° 01 du 29th NOVEMBER 2025 (Extrait du registre des délibérations)
Deliberation N° of

Le Conseil Municipal de la commune de NDU
The Concilors of the Council of

Délibérant conformément aux dispositions de la loi N° 2019/024 du 24 Décembre 2019 portant organisation communale
Deliberated in conformity with law N° 2019/024 of 24 December 2019 bearing on the general code of Regional and Local Authorities ,
JOINT CIRCULAR LETTER N°. 00008734/CL/MINFI/MINDDEVEL OF 11 AOUT 2025 relating to the preparation of the budgets of Regional and Local Authorities for the 2026 financial year;

Et ses modificatifs subséquents, a adopté, dans sa séance du 29th November, 2015 **les mesures dont la teneur suit:**
And its subsequent modifications, adopted during their session of the following measures

Article premier: Est adopté le bujet de l'exercice 2026 **du Maire de la commune de** NDU
Article one: Adopted the budget of the financial year of the Mayor of

En recettes à la somme de 1,272,829,500 FCFA
A total income of

En dépenses à la somme de 1,272,829,500 FCFA
A total expenditure of

Fait et délibéré en séance publique, les conseillers (noms et signatures)
Done and deliberated in an open session with the councilors and others (names and signatures) as on attendance sheets

A NDU le 29 NOV 2025
At the

Délègue du Gouvernement, **le Maire** ou l'Administration Municipale
Government Delegate, **the Mayor** or the Municipal Administrator

REPUBLIQUE DU CAMEROUN
Republic of Cameroon
NDU COUNCIL
MAYOR
LE MAIRE

Abdou Kanjon Borno
PROFESSEUR DES LYCEES D'ENSEIGNEMENT GENERAL
(PLEG)

Ce bujet programme a été arête définitivement en recettes et dépenses á la somme de **UN MILLIAR DEUX CENT SOIXANTE DOUZE MILLION HUIT CENT VINGT NEUF MILLE CINQ CENT FRANCS (1,272,829,500 frs) CFA**

The program budget has finally been balanced in revenue and expenditure at the sum of **ONE BILLION TWO HENDRED AND SEVENTY TWO MILLION EIGHT HUNDRED AND TWENTY NINE THOUSAND FIVE HUNDRED FRANCS (1,272,829,500 frs) CFA**

VISA DU PREFET DU DEPARTEMENT DE DONGA MANTUNG
APPROVAL OF SUPERVISORY AUTHORITY
DONGA MANTUNG DIVISION

0 3 DEC 2025

REPUBLIC OF CAMEROON
REPUBLIQUE DU CAMEROUN
LE PREFET
DEPARTEMENT DE DONGA MANTUNG
DIVISIONAL OFFICE NKAMBE DONGA MANTUNG

BASSILEKIN Georges
Magloire Emmanuel
Administrateur Civil Principal
Hors Echelle

REPUBLIC DU CAMEROUN Paix-travail-patrie REGION DU NORD-OUEST DEPARTMENT DU DONGA MANTUNG COMMUNE DE NDU		REPUBLIC OF CAMEROON peace-work-fatherland NORTH WEST REGION DONGA MANTUNG DIVISION NDU COUNCIL

NO.NWR/DMD/NC/SG/53/VOL.II/560

THE MAYOR, NDU COUNCIL.

TO: ALL MUNICIPAL COUNCILLORS,
NDU MUNICIPALITY.

Subject: **NOTICE TO ATTEND THE NDU COUNCIL 2026 BUDGETARY SESSION.**

I have the honour to invite you to attend the 2026 Council budgetary session orient towards budget examination and adoption for 2026 financial year scheduled for Saturday 29th November, 2025 in the Ndu Council Hall at 10 a.m prompt.

The agenda shall be as follows;

1. Singing of the National Anthem
2. Opening prayer and Roll call
3. A welcome Address by the Mayor, Ndu Council
4. Reading and Adoption of Previous Minutes
5. Presentation of Enlarged Finance Committee Report
6. Presentation, Debate and voting of the Council Budget
7. Presentation of some Deliberations for Adoption
8. General Discussions and Recommendations from the Presentation
9. Intervention of the Senior Divisional Officer, Donga Mantung Division
10. Closing Remarks by the Mayor, Ndu Council.

Ndu, the ..... NOV 2025

THE MAYOR, NDU COUNCIL.

Ndu Kanfon Borne

PROFESSEUR DES LYCEES D'ENSEIGNEMENT GENERAL (PLEG)

REPUBLIQUE DU CAMEROUN / Republic of Cameroon — LE MAIRE / MAYOR — Ministry of Decentralization and Local Development — MINISTERE DE LA DECENTRALISATION ET DU DEVELOPPEMENT LOCAL

CC-THE SENIOR DIVISIONAL OFFICER, D/M

- *The Divisional Officer, Ndu Sub Division*
- *The Honourable Member of Parliament, Ndu*
- *The Divisional Delegates MINDDEVEL, MINEPAT, MINMAP, MINT, MINHDU, MINTP MINEE, MINADER, MINEPIA, MINEPDEP, MINMESSA, STATE PROPERTY, D/M/D*
- *FINANCE CONTROLLER, D/M/D*
- *CHIEF OF LOCAL DEVELOPMENT, D/M/D*
- *THE BRIGADE COMMANDER, NDU*
- *THE COMMISSIONER PUBLIC SECURITY, NDU*
- *LEADERS OF LEGALISED POLITICAL PARTIES, NDU (CPDM and SDF)*
- *ALL THE FONS OF NDU SUB DIVISION*
- *ALL ARDOS OF NDU SUB DIVISION and CLERGY MEN*
- *COORDINATORS OF VILLAGE AND NEIGHBOURHOOD COMMITTEES, NDU*
- *THE PRESIDENT OF PEOPLE LIVING WITH DISABILITIES, NDU*
- *PRESIDENTS OF DRIVERS AND ACHABA UINIONS*
- *THE BRANCH MANAGER, BAPPCUL-NDU*
- *THE PRESS/RADIO*
- *FILE/CHRONO*

LIST OF COUNCILLORS PRESENT DURING THE 2026 BUDGETARY SESSION ON THE 29TH OF NOVEMBER 2025.

NO	NAME	VILLAGE	IDENTITY CARD NO	SIGNATURE
1.	ABDOU KANFON BORNO	NDU	AA15635093	
2.	NJETA KENNETH NSALAR	NGARUM		
3.	NSAME EMMANUEL WIRDZENYUY	MBUNTANSENG	AA01895095	
4.	MASSA ERNEST MASSA	NTUMBAW		
5.	TANGIRI VICTORINE LARI	NTUNDIP	Kit 135	
6.	TATAH EMMANUEL BANTAR	NGAR-BUH	100832889	
7.	NFOR AUGUSTINE	TAKU	Kits 2080	
8.	JATO DANIEL NGI	LUH	500449315	
9.	WAWA EPHRAIM TOMANG	MBIPGO	Kit 0188	
10.	TAMFU MERCY NKOSAH	NTUNGE	Kit 114	
11.	FAI OLIVER NDITARANFOR	NTABA	Kit 048	
12.	NSAME PASCAL NSAME	NSEH-MAKOP	101177377	
13.	NCHIDA ELIZEBETH MULUR	BOYAR-NDU	Kit 048	
14.	TATA BERNARD GIBIP	WOWO	101386526	
15.	SHEI WILLIAMS KANJO	SOP		
16.	KESENG JOHANES MUPBAH	KAKAR		
17.	NFORMI SAMBO	NDU	101386492	
18.	ISIAKA YAKUBA GEBIP	NTUMBAW		
19.	NGALA NYAKO FRANKLINE	TAKU	550417938	
20.	NGAMALA TANKO ADAMU	JIRT	Kit 048	
21.	BERINYUY GILFORT CHIFU	MBIYEH	000201994	
22.	CHEWE MARTHA	NSHI-O-DOH	0475001221	
23.	NGWANG CHARITY	NDU	Kit 048	
24.	USMANU LAMU HAMADOU	MBOKOP	13958280	
25.	NFORMI BUBA	NJILAH	Kit 048	
26.	NTARIKE ISA	NTISAW	118510620	
27.	NJESHU GLADYS NJULAH	TALLA	Kit 245	
28.	TAMNGWA SAMUEL	MBOYA-LUH	Kit 044	
29.	BANTAR SEIDOU	MBANDFUNG	Kit 2021	
30.	AYONG GAMBO UMARU	NTAMRUH	Kit 048	
31.	ERNEST NDZI	SEHN	AA14850426	
32.	BAAH GLADYS FONYUI	NGARUM II	Kit 160	
33.	BONGFEN VICTOR NDZI	NJIRONG	000201988	
34.	NGEH BENEUL NFOR	NTUMBAW	1139931	
35.	YENTOH FLORENCE NDUKONG	NJIMKANG	Kit 048	
36.	BINWI EMMANUEL NGALA	SINNA	1157579001	
37	FONDOCK ERNEST NGONGENWI	NSAM		
38.	TALLA GODWILL NDZI	MANGU	100366886	

File

LIST OF OFFICIALS PRESENT DURING THE 2026 BUDGETARY SESSION ON THE 29TH OF NOVEMBER 2025.

NO	NAME	FUNCTION	SIGNATURE
1	Bassa Cekum Georges	SDO	
2	BOUKAR	D.O NKAMBE	
3	Nebe Wassers CSCE	State Counsel	
4	Tumantoh Prudencia	CSLP	
5	Akuma Christopher Finiway	PI HLT DIM	
6	NLENG HERMAN.T	A1 SDO	
7	Cne FEDE LARABA.	COCOMPGEND	
8	CP EYONG ELVIS AGBOR	COM.PUB.SEC NKBE	
9	MOH MENKEH	DGRE	mkel
10	CPP EBO'O Elono F.	SB. DM.	
11	JOHN ALDE NKILLA	ALTERNATE MP	
12	NWATI NELSON	Regisseur	
13	WIRBA F. ERIC	ST DM.	
14	Ngalim Oliver	Ass Comspecial Nkambe	
15	BIDJOKA-EPOPA	GIDC	
16	Nfor Munkaila	—	
17	Nfor Usmaila	Imam of Ndu	
18	MVOUYEM TOBIE	SEMIL	
19	KUETE EDITH NGEFOR	DD MINT	
20	MUBELE CHANTAL	DD MINPROFF	
21	KAM George B.	DIV. FIN Control	
22	Nke Stephen	DD MINAS	
23	MITTI Lomu Stanley	DDLSS / DM	
24	MULUH CYRIL PENN	DDAC / DM	
25	MONDEMBE MENYOLI	DD MINEPDED	
26	Njikeng Cecilia F	DD MINCOM	
27	Atuh Oliver Nkuyam	DD MINADER	
28	Akomoneh Protus	State Property	
29	Tegomo Doris	DD MINFOF	
30	Tanjong Gideon	DD minmidt	

31	Adamu Freedom M	Rep. DD MINEPIA...	[signature]
32	Gilbert Chou Cham	DD MINADER	[signature]
33	Louise Jikong	DD MINMAP	[signature]
34	Ndzi Adamu	Sub Section Head...	A/C Coordinator Radio
35	TAMFU Avitus TACHA	Candidate Regi Council	[signature]
36	Fon of Nseh Mankon	Traditional	[signature]
37	Fon of Njilah		[signature]
38	Cheremo Francis Fal	DD MINEPAT	[signature]
39	BITON LISETTE	S.I DIM	[signature]
40	PETSA NGADUANAT VIVIANE	SAAT Minddevel	[signature]
41	Tasela Valentine Ngeh	MINEPIA DM	[signature]
42	Ngi Howell Itel	Rep DD MINHDU	[signature]
43	Njobi Theodore Kuba	Y.C.P.D.M	[signature]
44	Abdulahi Hamadou B.	Pdt CNJC NDU	[signature]
45	Edeline Mabi Ndi	Network President	[signature]
46	Nfor Marcel Shey	Member NWRA	[signature]
47	TOMAZOK Léa	DOUANE	[signature]
48	Njamfu Edward I.	Headteacher	[signature]
49	OSCAR Asemeh	DD MINEE	[signature]
50	Bantar Celian	Postmaster Ndu	[signature]
51	Ibrahim Jiberu N.	Rep. CPDM Section President	[signature]
52	NKIWIKI KUMKU Florene	Regional Councelor (NMISHAJE)	[signature]
53	Tamnyong Richard	Manager DNCR	[signature]
54	Taminjong Oman	Equinox TV	[signature]
55	Shey Nsame	Member	[signature]
56	Awa Emmanuel Asobo	M-T Ndu	[signature]
57	Ndi Vera Ndifubu	S.G Ndu	[signature]
58	IANSA NGWANYI	CSCSA	[signature]
59	NGALA DERICK FON	CTS	[signature]
60	Caro Manjeh Ndi	Chief Clerk	[signature]
61	Ndzi Tamiru N.	Protocol	[signature]
62	Nkwente Nicoline Y	C.F.O	[signature]

SPEECH PRESENTED BY COUNCILOR ABDOU KANFON BORNO, KNIGHT OF CAMEROON ORDER OF VALOUR, MAYOR OF NDU COUNCIL, ON THE OCCASION OF THE 2026 BUDGETARY SESSION, 29 NOVEMBER 2025

The Senior Divisional Officer, D/M/D,
The Divisional Officer for Ndu Sub Division,
The President Nkambe High Court, D/M/D,
The Senior State Counsel, D/M/D,
The Honourable Member of Parliament,
The Divisional Delegates and State Engineers,
The Heads of Security Units,
Religious and Traditional Authorities,
Leaders of Legalised Political Parties,
Honourable Councilors,
Heads of Neighbourhood and Village Committees,
Ladies and Gentlemen.

It is an honour for me to welcome you to the 2026 budgetary session of Ndu Council. This session is both an accountability moment and a commitment to deepen citizen oriented, bottom up development across our Sub Division. I extend special appreciation to the Supervisory Authority, the Divisional Officer of Ndu Sub Division and his etat-major, our Divisional Delegates, and our traditional authorities for their constant collaboration with the Council.

Please permit me present a brief review of 2025 project execution, to help us map our development footpath and successes.

The Overall level of execution of programmed projects for 2025 stands at 100% across infrastructure, social, and administrative components, with most priority schemes delivered in line with community selections and Council planning.

Considerable success was also recorded in the domains of road maintenance and spot improvements, construction of culverts and bridges, classroom blocks in selected schools, and rehabilitation works in priority corridors and social facilities. Potable water systems were extended to underserved neighbourhoods and public lighting improved in targeted localities.

Continued assistance was granted to farmers and graziers with inputs and extension support, to diversify livelihoods and strengthen food security.

Administratively, Staff salaries and basic operational costs were duly taken care of, ensuring continuity of service and accountability across Council departments.

As such, Ladies and Gentlemen the 2026 draft budget stands at **One Billion, Two Hundred And Seventy Two Million, Eight Hundred And Twenty Nine Thousand, Five Hundred Francs** ***(1,272,829,500 frs cfa)***.This amount constitutes a substantial difference of **Four Hundred And One Million, Eight Hundred And Twenty Four Thousands, Five Hundred Francs** ***(401,824,500 frs cfa)*** as compared to **Eight Hundred And Seventy One Million, Five Thousand Francs** ***(871,005,000 frs cfa)***, budgeted for 2025.

The 2026 draft remains a programme budget based on objectives, aligned to the Council Development Plan, feasibility databases, and community priorities collected during the budgetary orientation debate. More so, Village and neighbourhood committees remain central to project selection, ensuring equitable distribution and accountability at the grassroots.

PERSPECTIVES FOR 2026

Despite the incontestable, irrefutable, and unmatched successes scored by Ndu Council, my administration and I will not relent our efforts as far as Service delivery and Good Governance is concerned. The council shall continue to take care of salaries and essential allowances for staff to maintain morale, efficiency, and continuity of service.

We will strengthen financial discipline, internal controls, and timely procurement to improve execution rates and reduce slippages.

Considerable efforts will be dedicated to expand and rehabilitate water supply schemes; prioritize storage, distribution, and community management for sustainability.

In the **domain of Infrastructure development**, We will

- Maintain and improve feeder roads to unlock agricultural zones and improve market access.
- Construct and reinforce Bridges and culverts at critical crossings to ensure year-round mobility and reduce transport risks.
- Build and rehabilitate classrooms, provide minimum packages for learning environments, and improve accessibility for children in remote areas.
- In Health facilities we shall Construct and equip health centres.

Honorable board members, that is not all, Farmers and Graziers will not be left out. We will

- Provide agricultural inputs, extension services, and post-harvest support;
- Promote storage and market linkages to reduce losses and improve incomes.
- Improve pasture access, water drinking troughs, and animal health support to reduce conflict and increase productivity.

- Fish farming shall also be boosted, as support in the form of fingerlings, feed, and training to boost local protein supply and livelihoods.
- As far as **the social domain** is concerned, sports and culture will be promoted by organising sports and cultural events to promote talents, and show case the rich cultural heritage of Ndu Municipality, the Wimbum Clan in general, Fulani Community and other tribes in Ndu Sub-Division.
- Youth and women initiatives shall also be facilitated by encouraging cooperative development, skills training, and micro projects for inclusive local economic growth.

Ladies and gentlemen, all these successes would not have been possible without the relentless efforts of the Administration and Forces of Law and Order for ensuring an enabling environment for projects, our Divisional Delegates and technical services for daily follow up, and our traditional authorities and community leaders for steadfast collaboration. For this Mr. Senior Divisional officer, Ndu Municipality is grateful. To the Deputy Mayors and Honourable Councillors: your resilience and commitment remain the backbone of our collective progress. Let us continue working closely with our constituencies—only through teamwork shall we succeed.

- Long live Ndu Council
- Long live Ndu Sub Division
- Long live Donga Mantung Division
- Long live the Republic of Cameroon and its only Head of State, President Paul Biya

Thank you for your kind attention.

MINUTES OF THE NDU COUNCIL 2026 BUDGETARY SESSION HELD ON SATURDAY THE 29TH OF NOVEMBER 2025

1. SINGING OF THE NATIONAL ANTHEM:
   The November budgetary session commenced 10:15 am after the arrival of the of the Senior Divisional Officer for Donga Mantung and his entourage, followed by the singing of the National Anthem
2. OPENING PRAYER AND ROLL CALL:
   The Secretary General of the Council Ms. Ndi Vera steered roll call with thirty-three councilors present and five Councillors absent and a word of prayer from Councillor Wawa Ephraim. The secretary general further presented the agenda and was adopted by Councillor Nchindap Elizzabeth and seconded by Councillor Yentoh Florence.
3. A WELCOME ADDRESS BY THE MAYOR: The Mayor for Ndu Council Mr. Abdou Kanfon Borno welcomed all distinguished personalities present especially the SDO, president the high court, Senior state Counsel and heads of village and neighborhood committees for their attendance. He equally went ahead to appreciate the D.O for Ndu Sub division and other state engineers for their adequate support in the follow up of projects. He further noted that the draft budget remains a programme budget based on objectives which aligns with the Council development plan and community priority projects. He further indicated that the budget follows compliance in local governance and renowned that the budget for the Ndu council stood at 1,272,829,500 fcfa and highlighted some key projects which have been envisaged for 2026 such as the construction of bridges and culverts, build and rehabilitate schools, improve pasture access and reduce conflict and increase productivity among others. He concluded by recalling to the board that all the recorded successes were realized due to the relentless efforts of the Administration and forces of law and order who ensure enabling environment for realization and technical follow up and called on everyone to continue working together and noted that only through teamwork can we succeed.

4. **READING AND ADOPTION OF PREVIOUS MINUTES:** The minutes of the previous session were read by Councilor Tata Benard and adopted by councilor Frankin Ngala and seconded by Councilor Nsame Pascal
5. **PRESENTATION OF THE ENLARGED FINANCE COMMITTEE REPORTS**
   The finance chairman, Mr. Tatah Emmanuel B throwed lights on the laws establishing the program budget and the various guidelines for the realization of the budget following the joint instructions from MINDEVEL/MINFI. He noted that the budget stands at 1,272,829,500 with recurrent revenue at 543,148,400 fcfa, investment revenue at 729,681,100 fcfa, functional expenditure stood at 541,348,440 and investment expenditure at 731,481,060 fcfa thus balancing the budget in revenue and expenditure with a 44.4% increase. He further noted with satisfaction 8.3% increase in personnel expenses and echoed that the budget is balanced in revenue and expenditure following the standard ratios.
   The finance committee chairman went ahead to appreciate the Mayor for equitable and vast distribution of the 2026 projects across the Municipality among which are key projects which will boost social cohesion through inter community and intra community dialogue for peace building and reconciliation. The committee further recommended that the executive should provide a filing space at the council new building with copies of reports sent to the SG of the Council for filing, he equally noted that Mr Ismailu Shifu a council staff has been assigned to take minutes during enlarged finance committee meetings, encouraged the public relation department of the Council to be aggressive in posting updates on projects and other activities on the council website and designated Mr Ngala Derick Fon as the unit head with members being Mr Tansa Ngwayi, Mr Ismahilu Shifu, Mr Tata Benard and Mme Ndi Vera. He further recommended that the technical team should study possibility of implementing the insurance of councillors and ended by encouraging continuous collection of taxes from drivers at the being of the year to avoid losing revenue to other councils.
6. **PRESENTATION, DEBATE AND VOTING OF THE COUNCIL BUDGET**
   The SG began her presentation by stating that the budget is divided into programs and went ahead to present the summary pages. Then the various

programs were presented by Mr Tansa Ngwayi. Councillor Ngamala Tanko appreciated the enlarged finance committee he noted that summation errors be noted and the finance chairman assured it will be rectified. Councilor Berinyuy Gilford moved for the adoption of the budget and councilor Nformi Buba seconded the motion for the adoption.

7. PRESENTATION OF SOME DELIBERATIONS FOR ADOPTION

   The SG presented the following deliberations for adoption;

   1. DELIBERATION TO ADOPT THE 2026 BUDGET

      The budget was voted by the 33 councilors in session.

   2. DELIBERATION TO DETERMINE THE TAXES RATES

      The deliberation was adopted by the 33 Councilors in session and the tax rates of some items were reduced as below;

      A bag of Beans – 1,000fcfa

      A bag of Corn– 700 fcfa

   3. DELIBERATION TO ADOPT THE RATES ON THE RENT OF THE NDU COUNCIL TOWN HALL

      All the 33 councilors in session voted for the adoption of 25,000 frs as rent for the Ndu Council town hall.

   4. DELIBERATION TO REMOVE THE NANFAN MOTORBIKE FROM THE STORES ACCOUNT

      All the 33 councilors in session voted for the adoption to remove the NANFAN motorbike from the records of the Council

8. GENERAL DISCUSSION AND RECOMMENDATIONS FROM THE PRESENTATION

   During the general discussion as per the agenda, Councilor Tatah Emmanuel noted that the security situation in Ntumbaw and Ngarbuh has deteriorated and expressed the worry of the population on alleged collaboration of the separatist and the forces. All other items were well understood and the councilors satisfied. The Mayor further announced the presence of the pre-selected candidates for the regional assembly upcoming election who addressed the board and appreciated everyone and the Mayor for all the achievements. He further noted that Ndu Council have a good number of projects from the Regional Assembly and concluded by presenting the

Divisional list and candidates for regional assembly elections. The Mayor further noted that a minute of silence be observed for our fallen councilor Kwalar Helen and Mr Isiaka Ngala.

9. **INTERVENTION OF THE SENIOR DIVISIONAL OFFICER, DONGA MANTUNG**

The S.D.O's appreciated everyone for being present and congratulated the mayor and team for the project execution for the 2025 financial year a despite the security challenges. He furthered assured the Councilors that security is the priority of the state and noted by the head of state.

10. **CLOSING REMARKS BY THE MAYOR**

The Mayor in his closing remarks expressed joy for the turn out of the councilors, thanked the SDO for attending, appreciated the D.O central for welcoming us into his town and noted that the elections of tomorrow is very important for our development and expressed confidence as the head of the list of candidates has promised on the change in allocation of projects in the coming year. He thanked the Councilors for the trust they have entrusted on the executive and quoted that elsewhere there is in house fighting during sessions and called for effective collaboration among everyone and wished everyone safe journey back home and emphasized on the importance of the security forces to ease movements in and out of the Division.

The session the roused with the refrain of the National Anthem.

SECRETARY

THE CHAIRMAN

Abdou Kanfon Borno

PROFESSEUR DES LYCÉES D'ENSEIGNEMENT GENERAL (PLEG)

REPUBLIQUE DU CAMEROUN PAIX - TRAVAIL - PATRIE ************ *REGION DE NORD OUEST* ************ DEPARTEMENT DE DONGA MANTUNG ************ COMMUNE DE NDU ************ SECRETAIRE GENERALE	REPUBLIC OF CAMEROON PEACE - WORK - FATHERLAND ************ *NORTH WEST REGION* ************ DONGA MANTUNG DIVISION ************ NDU COUNCIL ************ SECRETARY GENERAL

Extract of the Register of Municipal Deliberations of the Ndu Council Program Budgetary Session of 29th November, 2025 in the Ndu Council Chambers

Number of Councilors = 41
Number of Councilors in office = 38
Number of Councilors present at the session = 33
Number of councilors on proxy = 00
Number of Councilors absent = 05

On the 29th day of November two thousand and twenty five at the Ndu Council hall, the Municipal Councilors summoned by letter N° NWR/DMD/NC/SG/53/Vol.IV/560 of 3rd November, 2025 of the Mayor in compliance with the provisions of section 417 to 420 of Law N°2019/024 of 24 December 2019 to Institute the General Code of Regional and Local Authorities, met in plenary session under the Chairmanship of Councilor ABDOU KANFON BORNO, Mayor of Ndu Council.

MUNICIPAL DELIBERATION N° 50 NWR/DMD/NC/SG/54 /VOL.II /423 OF 29 NOV 2025

BEARING ON THE ADOPTION OF THE NDU COUNCIL 2026 PROGRAM BUDGET

MINDFUL: of the Constitution of the Republic of Cameroon
MINDFUL: of Law N°. 2024/020 of 23 December 2024, on Local Taxation;
MINDFUL: of Law N°. 2019/024 of 24 December 2019 on the General Code of Regional and Local Authorities;
MINDFUL: of Decree N°. 93/321 of 25/11/93 bearing on the creation of Urban and Rural Councils;
MINDFUL: of Decree N°. 2008/377 of 12 November 2008 relating to the powers of the heads of Administrative Units, their organization and functioning;
MINDFUL: of Decree No. 2024/014 of 18 January 2024 appointing **Senior Divisional Officers**;
MINDFUL: of Order N°. 000036/MP/MINDDEVEL/SG/DAJ of 17/02/2020 bearing on the election of the Mayor and Deputy Mayors of Ndu Council in Donga Mantung Division after the elections of 09/2/2020;
MINDFUL: of the Municipal Elections of 09/02/2020 and subsequent session of 18/02/2020 electing **MR. ABDOU KANFON BORNO** as Mayor of Ndu Council;
MINDFUKL: of JOINT CIRCULAR LETTER N°. 00008734/CL/MINFI/MINDDEVEL OF 11 AOUT 2025 relating to the preparation of the budgets of Regional and Local Authorities for the 2026 financial year;
Considering: the need of service;

DELIBERATES AS FOLLOWS:

Article 1: That the 33 municipal councilors in plenary session vote, adopting the Ndu Council 2026 Program Budget which concords in revenue and expenditure at the Sum of **One Billion, Two Hundred And Seventy Two Million, Eight Hundred And Twenty Nine thousands, Five Hundred Francs *(1,272,829,500 frs cfa).***

Article 2: That the Secretary General and Municipal Treasurer shall follow-up the implementation of this deliberation which shall be registered and published accordingly, wherever and whenever need be.

THE MAYOR, NDU COUNCIL

Abdou Karfon Borno
PROFESSEUR DES LYCEES D'ENSEIGNEMENT GENERAL
(PLEG)

READ AND APPROVED, THE PREFECT
DONGA MANTUNG DIVISION

0 3 DEC 2025

...SSILEKIN Georges
Magloire Emmanuel
Administrateur Civil Principal
Hors Echelle

COPY:
- *MINDDEVEL DMD*
- *SOUS PREFET NDU*
- *SG NDU COUNCIL*
- *MT NDU COUNCIL*
- *ARCHIVES/CHRONO*

REPUBLIQUE DU CAMEROUN PAIX - TRAVAIL - PATRIE ************* REGION DE NORD OUEST ************* DEPARTEMENT DE DONGA MANTUNG ************* COMMUNE DE NDU ************* SECRETAIRE GENERALE		REPUBLIC OF CAMEROON PEACE - WORK - FATHERLAND ************* NORTH WEST REGION ************* DONGA MANTUNG DIVISION ************* NDU COUNCIL ************* SECRETARY GENERAL

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On the 29th day of November two thousand and twenty five at the Ndu Council hall, the Municipal Councilors summoned by letter N° NWR/DMD/NC/SG/53/Vol.IV/560 of 3rd November, 2025 of the Mayor in compliance with the provisions of section 417 to 420 of Law N°2019/024 of 24 December 2019 to Institute the General Code of Regional and Local Authorities, met in plenary session under the Chairmanship of Councilor ABDOU KANFON BORNO, Mayor of Ndu Council.

MUNICIPAL DELIBERATION N°49 NWR/DMD/NC/SG/54/VOLII/422 OF 29 NOV 2025

BEARING ON THE ADOPTION OF THE NDU COUNCIL 2025 TAX RATE

MINDFUL: of the Constitution of the Republic of Cameroon
MINDFUL: of Law N°. 2024/020 of 23 December 2024, on Local Taxation
MINDFUL: of Law N°. 2019/024 of 24 December 2019 on the General Code of Regional and Local Authorities;
MINDFUL: of Decree N°. 93/321 of 25/11/93 bearing on the creation of Urban and Rural Councils;
MINDFUL: of Decree N°. 2008/377 of 12 November 2008 relating to the powers of the heads of Administrative Units, their organization and functioning;
MINDFUL: of Decree No. 2024/014 of 18 January 2024 appointing **Senior Divisional Officers**;
MINDFUL: of Order N°. 000036/MP/MINDDEVEL/SG/DAJ of 17/02/2020 bearing on the election of the Mayor and Deputy Mayors of Ndu Council in Donga Mantung Division after the elections of 09/2/2020;
MINDFUL: of the Municipal Elections of 09/02/2020 and subsequent session of 18/02/2020 electing **MR. ABDOU KANFON BORNO** as Mayor of Ndu Council;
MINDFUKL: of JOINT CIRCULAR LETTER N°. 00008734/CL/MINFI/MINDDEVEL OF 11 AOUT 2025 relating to the preparation of the budgets of Regional and Local Authorities for the 2026 financial year;
Considering: the need of service;

DELIBERATES AS FOLLOWS:

Article 1: That the 33 municipal councilors in plenary session vote, adopting the Ndu Council 2026 tax rates follows;

I. COUNCIL DIRECT TAXES

1. DISCHARGE (GLOBAL) TAX

i. Category A from 0 to 40.000 frs

NO	ACTIVITY	ZONE 1 URBAN AND ENVIRONS NDU	ZONE 2 MARKETS AND COMMERCIAL SPOTS IN THE OUT SKIRTS	ZONE 3 OTHER AREA IN THE SUBURBS/INTERL AND VILLAGES
	Carpenters with apprentices	12.000	10.000	8.000
	Battery chargers and tires repairs	20.000	12.000	8.000
	Grinding Mills (per machine)	20.000	18.000	16.000
	Wood sculptors	16.000	12.000	12.000
	Open air welders	20.000	18.000	16.000
	Painters and artists in studios	20.000	18.000	12.000
	Dealers of second hand dresses per bench	20.000	12.000	12.000
	Itinerant barbers	12.000	12.000	12.000
	Food hawkers	12.000	12.000	12.000
	Provision stores	20.000-40.000	15.000-30.000	8.000-15.000
	Tailors and hair dressers	12.000-20.000	12.000	8.000
	Petrol dealers	20.000	15.000	12.000
	Bike riders	12.000	12.000	12.000

II. COUNCIL INDIRECT TAXES

2. SLAUGHTER TAX:

i. Cattle and horses = 1,000 Francs per head
ii. Pigs/Goats/Sheep = 500 Francs per head

In case of fraudulent slaughter, penalties shall be imposed as follows;

- Cattle and horses = 10,000 francs
- Pigs/Goats/Sheep = 5,000 Francs

The above penalties shall be applied without any prejudice to the sanctions provided by the regulations in-force.

3. COUNCIL CATTLE TAX (JANGALI)

i. Number of Cattle and/or horses as from 10 downward (1 – 10) = 3,000Francs
ii. Number of Cattle and/or horses as from 10 and above = 300francs per Cattle or Horse

- Nonpayment of the above shall entail seizure and impoundment
- Any act of hiding of taxable livestock or any false declaration shall entail impoundment and a 100% penalty.

4. HYGIENE AND SANITATION TAX

i. Food stuff sold in the open = 1,000francs per quarter
ii. Food stuff sold in shops = 1,500francs per quarter
iii. Buildings = 1,000francs per month

- Any violation of the hygiene and sanitation rules shall be penalize with a 100% penalty
- Any person who does not succumb to above rules especially during clean-up campaigns shall pay a fine of ;

a. 5,000francs for buildings
b. 3,000francs for vehicles
c. 1,000francs for motor cycles and still do the work assigned.

5. IMPOUNDMENT FEE (POUND FEE)

i. Heavy livestock = 7,500francs per head per day
ii. Small livestock(Pigs) = 5,000francs per head per day
iii. Small livestock(Goats/Sheep) = 3,000francs per head per day
iv. Pets animals(Cats, Dogs) = 2,000francs per head per day
v. Domestic fowls = 1,000francs per fowl per day
vi. Heavy vehicles/equipment = 25,000francs per vehicle per day
vii. Motor cycle = 3,000francs per motor cycle per day
viii. Other objects = 2,000francs per object per day

The owner of any of the above after impoundment by the Council shall be given a notification of thirty (30) days, if not claimed, the council shall auction them in accordance with the regulations in-force

6. MARKET FEE

i. The daily market toll rate is applicable to occasional vendors and traders without permanent spaces in the market and ranges from 100frs to 500frs as follows;

- A bucket of beans = 200frs
- A bucket of coffee = 200frs
- A bucket of pepper = 200frs
- A bucket of groundnuts = 200frs
- A bucket of tobacco = 200frs
- A bucket of soya-beans = 200frs
- A bucket of yams = 200frs
- A bucket of rice = 200frs
- A bucket of tomatoes = 200frs
- A bucket of pear = 200frs
- A bucket of Irish potatoes = 100frs
- A bucket of guavas = 100frs

- A bucket of corn = 100frs
- A bucket of Irish potatoes = 100frs
- A bucket of cocoa-yams = 100frs
- A bucket of cola-nuts = 100frs
- A bucket of jinjer = 100frs
- A bucket of oranges = 100frs
- A bucket of sweet yams = 100frs
- A bucket of cassava = 100frs
- A bunch of plantain and banana = 100frs each bunch
- A bundle of sugar cane = 100frs
- A chicken = 100frs
- Artifacts = 100frs
- Goats, sheep and pigs = 300frs
- Cattle = 500frs

ii. Failure to pay, the goods or animal shall be confiscated and may be restored only upon payment of a penalty corresponding to the fee in addition to the normal fee due.

7. BUILDING PERMIT FEES

i. New construction, 1% of the value of construction
ii. Renovation, 1% of its value
iii. Any execution of works or building project without the prior payment of these taxes shall render the builder liable to a penalty. The amount which shall be 30% of the taxes due in addition to the assessed building payment.

8. FEES FOR TEMPORAL OCCUPATION OF HIGHWAYS

i. 2,000frs per day

ii. Any temporal occupation of public high way shall be subject to prior authorization from the competent authority of the council which shall determine the duration thereof.

iii. The non-payment or late payment shall be liable to a penalty of 100% of the amount assessed for payment + the fees.

iv. In the absence of the owner, caretaker or any official answerable for the high way occupation requirements, the council shall after notification by posting or radio, proceed with impoundment.

9. PARK FEES

i. Motor taxis = 3,000frs per quarter

ii. Taxis = 10,000frs per quarter

iii Bosses = 15,000frs per quarter

iv the fees shall be paid within 15 days following the beginning of each quarter and shall be determined by the license or discharge tax

v Failure to pay shall entail impounding of the vehicle and releasing only upon payment.

10. MOTOR PARK ACCESS FEES (platform ticket)

i. Taxis, buses etc = 250frs per loading per vehicle.

ii The fees shall be paid exclusively to the council where the boarding takes place.

iii Vehicles not loading in the developed bus station, excluding the approved travel agencies, shall be liable to the payment of the motor park access fees.

Iv Failure to pay this fees shall entail a penalty of 100% of the amount of the principal due.

11. ENTERTAINMENT TAX

This applies to activities organized in Cinema halls, Dancing halls, Theater/concert/exhibition halls, Cabarets/night clubs/discotheques, Dancing cafes/bars and Video clubs.

i. Regular show = 15,000frs per semester per enterprise.
ii. Occasional show = 5,000frs per day per show.
iii. Failure to pay the above tax shall entail the sealing of the hall in accordance with the provision of the instrument in force.
iv. The seal shall be removed only upon payment of the tax + 50% fine of the principal due.

12. ADVERTISING TAX

i. Billboards, banners, illuminated logo and patent names = 1,500frs per m^2 per face per year.

ii. Vehicles with loud speakers;

a. Non residence vehicles = 1,000frs per day per vehicle.

b. Residence vehicles = 3,000frs per day per vehicle.

Iii Sound broadcast from shops = 500frs per day.

Iv Failure to pay entails a 100% fine of the principal due.

13. COUNCIL STAMP DUTY

Council stamp dues are fixed as follows;

i. Application civil status certificate documents to be certified = 1,000frs.

ii. Legalization or certificate of signature or of document, judgment = 1,000frs.

iii. Proxy (Authorization) = 1,000frs.

iv. Service related bills forwarded to councils = 1,000frs.

v. Any petition that needs the Mayor's attention (complaints) = 1,000frs.

vi. Copy of National identities of staff to be attached to some payment documents = 1,000frs.

vii. Any document exceeding the dimension of the above mentioned basic format shall be subject to the payment of a stamp duty of 500frs.

14. FEES FOR ROAD DETERIORATION

i. **Digging, piping and other forms of deterioration**

- Tarred road = 45,000frs per m^2
- Earth road = 15,000frs per m^2

ii. **Deterioration by traction engines**

- Tarred road = 100,000frs per m^2
- Earth road = 50,000frs per m^2

iv. People who carry out digging and piping works and use engines without prior municipal authorization shal be liable to pay a penalty of 50% of the principal due.

15. TRANSIT TAX

i. Cattle and horses = 500frs.

ii. Sheep, goats and pigs = 200frs.

iii. The municipal revenue collectors, representatives of traditional authorities and veterinary services shall be entitlec to a discount for each cattle head controlled, which shall be fixed by the municipal council.

v. In the event of any fraud by the owner or shepherd of the subject to transhumance or transit tax to concea all or part of the cattle to be controlled, shall be liable to a 100% fine of the principal amount.

16. TAX ON TRANSPORTATION OF QUARRY PRODUCTS

i. Vehicles less than 6 tons = 1,000frs per lorry per trip.

ii. Vehicles from 6-10 tons = 2,000frs per lorry per trip.

Iii More than 10 tons = 2,000frs per lorry per trip.

Iv Laterites per trip = 2000frs

V Gravel per trip = 2.500frs

vi Failure to pay the tax shall entail the impoundment of the vehicle and payment of 100% fine of the principal amount.

17. GROUND RENT

i. The rate of lease of council shops applicable in the Market shall be fixed as follows:-

- Up to $4m^2$ from 5,000frs to 10,000frs per month
- $4.01m^2$ to $6m^2$ from 10,000frs to 15,000frs per month
- $6.01m^2$ to $8m^2$ from 15,000frs to 20,000frs per month
- $8.01m^2$ to $10m^2$ from 20,000frs to 25,000frs per month
- $10.01m^2$ to $12m^2$ from 25,000frs to 30,000frs per month
- $12.01m^2$ to $14m^2$ from 30,000frs to35,000frs per month
- $14.01m^2$ to $16m^2$ from 35,000frs to 40,000frs per month
- $16.01m^2$ to $18m^2$ from 40,000frs to 45,000frs per month
- $18.01m^2$ to $20m^2$ from 45,000frs to 50,000frs per month

- 20.01m² to 22m² from 50,000frs to 55,000frs per month
- 22.01m² to 24m² from 55,000frs to 60,000frs per month
- Above 24m² from 60,001frs to 70,000frs per month

ii. A contract is obligatorily drawn between the council and the permanent occupants of the shops or sheds
iii. Any subleasing shall be strictly forbidden and penalized
iv. Failure to pay a term of shop rent after a 15days notification, the shop shall be sealed according to regulations in-force
v. The seal can only be removed after payment of a fine of 5,000francs in addition to the sum owed.

18. LOADING FEE

i. Loading of coffee, beans, potatoes, yams, etc = 1,000frs per bag(market toll inclusive)
ii. Loading of coffee, corn, beans, potatoes, yams, etc = 300frs per bag(market toll exclusive if already paid)
iii. Loading of corn, = 700frs per bag(market toll inclusive)
iv. Poles and/or timbers = 100frs per pole and/or timber
v. Goats, sheep, pigs etc = 200frs per animal
vi. Fowls = 100frs per fowl

In case of non-payment or trying to escape, the vehicle shall be impounded and a fine of 100% of the principal amount

- Transit of pole and timber = 100frs per pole and per timber

19. TAX ON HIRE OF OTHER COUNCIL ASSETS

i. Council service vehicles = tax per day and according to distance.
ii. Council hall = 10,000frs per day
iii. Council town hall = 25,000frs per day
iv Council grand stand = 5,000frs per day
v Council chairs = 100frs per chair per day
vi Council rest house = 2,000frs per room per night
vii Former market master's office Ndu = 5,000frs per room per month

Article 2: That the rates shall be implemented from the date of approval of deliberation in Ndu Municipality

Article 3: That the Secretary General, Municipal Treasurer and Divisional Chief of Taxes as well as staff concerned shall ensure the strict implementation of the deliberation.

THE MAYOR, NDU COUNCIL

REPUBLIC OF CAMEROON / République du Cameroun — NDU COUNCIL — MAYOR / LE MAIRE — MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT / MINISTÈRE DE LA DÉCENTRALISATION ET DU DÉVELOPPEMENT LOCAL

Abdou Kanfon Borno

PROFESSEUR DES LYCÉES D'ENSEIGNEMENT GÉNÉRAL (PLEG)

READ AND APPROVED, THE PREFECT
DONGA MANTUNG DIVISION

0 3 DEC 2025

REPUBLIC OF CAMEROON / RÉPUBLIQUE DU CAMEROUN — LE PREFET — DÉPARTEMENT DE DONGA MANTUNG — DIVISIONAL OFFICE NKAMBE

S...EKIN Georges
...oire Emmanuel
Administrateur Civil Principal
Hors Echelle

COPY:
- *MINDDEVEL DMD*
- *SOUS PREFET NDU*
- *SG NDU COUNCIL*
- *MT NDU COUNCIL*
- *ARCHIVES/CHRONO*

REPUBLIQUE DU CAMEROUN
PAIX - TRAVAIL - PATRIE
****

REGION DE NORD OUEST
****

DEPARTEMENT DE DONGA MANTUNG
****

COMMUNE DE NDU
****

SECRETAIRE GENERALE

REPUBLIC OF CAMEROON
PEACE - WORK - FATHERLAND
****

NORTH WEST REGION
****

DONGA MANTUNG DIVISION
****

NDU COUNCIL
****

SECRETARY GENERAL

Extract of the Register of Municipal Deliberations of the Ndu Council Program Budgetary Session of 29th November, 2025 in the Ndu Council Chambers

umber of Councilors = 41
Number of Councilors in office = 38
Number of Councilors present at the session = 33
Number of councilors on proxy = 00
Number of Councilors absent = 05

On the 29th day of November two thousand and twenty five at the Ndu Council hall, the Municipal Councilors summoned by letter NO NWR/DMD/NC/SG/53/Vol.IV/560 of 3rd November, 2025 of the Mayor in compliance with the provisions of section 417 to 420 of Law NO2019/024 of 24 December 2019 to Institute the General Code of Regional and Local Authorities, met in plenary session under the Chairmanship of Councilor ABDOU KANFON BORNO, Mayor of Ndu Council.

MUNICIPAL DELIBERATION NO 52 NWR/DMD/NC/SG/54 /VOL.II/425 OF 29 NOV 2025

TO ADOPT THE TAX RATE FOR THE RENTING OF THE NDU COUNCIL TOWN HALL AT THE SUM OF 25,000FRES PER DAY

MINDFUL: of the Constitution of the Republic of Cameroon
MINDFUL: of Law No. 2024/020 of 23 December 2024, on Local Taxation;
MINDFUL: of Law NO. 2019/024 of 24 December 2019 on the General Code of Regional and Local Authorities;
MINDFUL: of Decree NO. 93/321 of 25/11/93 bearing on the creation of Urban and Rural Councils;
MINDFUL: of Decree NO. 2008/377 of 12 November 2008 relating to the powers of the heads of Administrative Units, their organization and functioning;
MINDFUL: of Decree No. 2024/014 of 18 January 2024 appointing **Senior Divisional Officers**;
MINDFUL: of Order NO. 000036/MP/MINDDEVEL/SG/DAJ of 17/02/2020 bearing on the election of the Mayor and Deputy Mayors of Ndu Council in Donga Mantung Division after the elections of 09/2/2020;
MINDFUL: of the Municipal Elections of 09/02/2020 and subsequent session of 18/02/2020 electing **MR. ABDOU KANFON BORNO** as Mayor of Ndu Council;
MINDFUKL: of JOINT CIRCULAR LETTER No. 00008734/CL/MINFI/MINDDEVEL OF 11 AOUT 2025 relating to the preparation of the budgets of Regional and Local Authorities for the 2026 financial year;
Considering: the need of service;

DELIBERATES AS FOLLOWS:

Article 1: That the 33 municipal councilors in plenary session vote, for the tax rate for renting the Ndu Council Town Hall at the sum of 25,000 frs per day.

Article 2: That the said rate shall be imputed in the 2026 budget and tax rate documents of the council.

Article 3: That the Secretary General and Municipal Treasurer shall follow-up the implementation of this deliberation which shall be registered and published accordingly, wherever and whenever need be.

THE MAYOR, NDU COUNCIL

Abdou Kanfon Esono
PROFESSEUR DES LYCEES D'ENSEIGNEMENT GENERAL (PLEG)

READ AND APPROVED, THE PREFECT
DONGA MANTUNG DIVISION

03 DEC 2025

LE PREFET

ASSILEKIN Georges
Magloire Emmanuel
Administrateur Civil Principal
Hors Echelle

COPY:

- *MINDDEVEL DMD*
- *SOUS PREFET NDU*
- *SG NDU COUNCIL*
- *MT NDU COUNCIL*
- *ARCHIVES/CHRONO*

REPUBLIQUE DU CAMEROUN PAIX - TRAVAIL - PATRIE ************* REGION DE NORD OUEST ************* DEPARTEMENT DE DONGA MANTUNG ************* COMMUNE DE NDU ************* SECRETAIRE GENERALE		REPUBLIC OF CAMEROON PEACE - WORK - FATHERLAND ************* NORTH WEST REGION ************* DONGA MANTUNG DIVISION ************* NDU COUNCIL ************* SECRETARY GENERAL

Extract of the Register of Municipal Deliberations of the Ndu Council Program Budgetary Session of 29h November, 2025 in the Ndu Council Chambers

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MUNICIPAL DELIBERATION N° 51 NWR/DMD/NC/SG/ 54 /VOL II /124 OF 29 NOV 2025

TO WRITE-OFF STOLEN BIKE FROM NDU COUNCIL STORES ACCOUNTING RECORDS

MINDFUL: of the Constitution of the Republic of Cameroon
MINDFUL: of Law N°. 2024/020 of 23 December 2024, on Local Taxation;
MINDFUL: of Law N°. 2019/024 of 24 December 2019 on the General Code of Regional and Local Authorities;
MINDFUL: of Decree N°. 93/321 of 25/11/93 bearing on the creation of Urban and Rural Councils;
MINDFUL: of Decree N°. 2008/377 of 12 November 2008 relating to the powers of the heads of Administrative Units, their organization and functioning;
MINDFUL: of Decree No. 2024/014 of 18 January 2024 appointing **Senior Divisional Officers**;
MINDFUL: of Order N°. 000036/MP/MINDDEVEL/SG/DAJ of 17/02/2020 bearing on the election of the Mayor and Deputy Mayors of Ndu Council in Donga Mantung Division after the elections of 09/2/2020;
MINDFUL: of the Municipal Elections of 09/02/2020 and subsequent session of 18/02/2020 electing **MR. ABDOU KANFON BORNO** as Mayor of Ndu Council;
MINDFUKL: of JOINT CIRCULAR LETTER N°. 00008734/CL/MINFI/MINDDEVEL OF 11 AOUT 2025 relating to the preparation of the budgets of Regional and Local Authorities for the 2026 financial year;
Considering: the need of service;

DELIBERATES AS FOLLOWS:

Article 1: **Article I:** That the 33 municipal councilors in plenary session voted to write-off the follow movable asset from the Stores Accountant's records;

SN	ASSET	DESCRIPTION	REMARKS
1	RIDING BIKE	NANFANG	STOLEN

Article 2: That the Secretary General and Municipal Treasurer shall follow-up the implementation of this deliberation which shall be registered and published accordingly, wherever and whenever need be.

THE MAYOR, NDU COUNCIL

Abdou Karfon Borno
PROFESSEUR DES LYCÉES D'ENSEIGNEMENT GENERAL
(PLEG)

READ AND APPROVED, THE PREFECT
DONGA MANTUNG DIVISION

03 DEC 2025

REPUBLIC OF CAMEROON
RÉPUBLIQUE DU CAMEROUN
LE PREFET
DEPARTEMENT DE DONGA MANTUNG
DIVISIONAL OFFICE NKAMBE

SSILEKIN Georges
Magloire Emmanuel
Administrateur Civil Principal
Hors Echelle

REPUBLIQUE DU CAMEROUN PAIX - TRAVAIL - PATRIE ************ REGION DE NORD OUEST ************ DEPARTEMENT DE DONGA MANTUNG ************ COMMUNE DE NDU ************ SECRETAIRE GENERALE	REPUBLIC OF CAMEROON PEACE - WORK - FATHERLAND ************ NORTH WEST REGION ************ DONGA MANTUNG DIVISION ************ NDU COUNCIL ************ SECRETARY GENERAL

Nº NWR/DMD/NC/SG/53 /VolIV /56C

Ndu the 26 NOV 2025

Subject: **NDU COUNCIL ANNUAL PERFORMANCE PLAN FOR 2026 FINANCIAL YEAR**

DESCRIPTION	DATE/TIME	ACTIONS
VISION		- To promote the quality of life for our population by delivering efficient and effective services, promoting community development and protecting our environment.
MISSION		- To provide good governance, support local economic growth and enhance the well-being of our community
OBJECTIVES/ PERFORMANCE	- From the beginning of the year considering the necessity of service and the need for effective, efficient and quality service delivery to the community - During the mid-year	- To promote the following; 1. Infrastructural development and economic growth through the opening and rehabilitation of some farm to market roads, construction of gutters, bridges and support to income generating initiatives in the municipality. 2. Community services such as support to development groups, community events like sports, craft etc. 3. Implement the waste management plan for the reduction of waste and promotion of sustainable practices. 4. Protect water catchments and improve water quality through the planting of ornamental trees 5. Partner with external organizations for the organization of training seminars and workshops to Executive and Staff for at least ones in a year. 6. Writing, editing and printing of monthly reports on the implementation of programs 7. Evaluate level of performance, see how to improve and write reports and submit to appropriate quarters
BUDGET	Between the months of November and December of the previous year in the budget session.	- Allocate specific budget for training sessions and development programs.

THE MAYOR, NDU COUNCIL

REPUBLIQUE DU CAMEROUN Republic of Cameroon NDU COUNCIL MAYOR LE MAIRE

Abdou Kanfon Borno

NDU COUNCIL PERMANENT AND TEMPORAL STAFF LIST FOR 2025 FINANCIAL YEAR

NO	NAME	DATE OF BIRTH	DATE OF EMPLOYMENT	QUALIFICATION	FUNCTION	CAT/ECH	GROSS MONTHLY SALARY	AMOUNT RENT	DUTY	LONGIVITY BONUS	OTHERS	MONTHLY TOTAL	ANNUAL TOTAL	PROBABLE OF DATE OF RETIREMENT
1.	NDI VERA NDFUBU	10/01/1986	01/08/2013	1ST DEGREE	SECRTARY GENERAL	10/7	170,321	42,581	40,000	20,439	160,000	453,341	5,200,092	10/01/2046
2.	AWA EMMANUEL ASOBO	14/02/1984	03/03/2016	BACHEHLOR	MUNICIPAL TREASURER	10/7	170,321	42,581	95,000	20,439	25,000	353,341	4,240,092	14/02/2044
3.	TANSA NGWANYI	15/11/1986	07/07/2012	CEFAM CYCLE 1	AT NASLA	9/7	156,688	31,338		18,803	20,500	227,329	2,727,948	05/11/2046
4.	NFOR DIVINE NYUGAP	07/07/1971	01/08/2001	F.S.L.C	PLUMBER	4/12	127,500			15,304		142,834	1,714,008	07/07/2026
5.	AHIDJO FELIX KANJO	17/02/1977	01/08/2005	BAC	PARK ATTENDANT	8/8	150,945	30,189		18,114		199,248	2,390,976	17/02/2037
6.	GEORGE MASHANG T.	17/04/1976	01/01/2007	ATT.OF RESULT IN T.P	TOWN PLANNER	8/7	144,782	28,957		17,374		191,113	2,293,356	19/04/2036
7.	KILLO ISABELLA MUKIH	25/09/1981	01/01/2007	CEFAM CYCYLE II	C.F.O	7/5	112,257	22,452		13,471		148,180	1,778,160	25/09/2036
8.	SHEY NDZI	12/05/1975	01/01/2007	F.S.L.C	CARPENTER	4/9	104,798			12,576		117,374	1,408,488	12/05/2030
90.	TAKWA EMMANUEL GUR	19/04/1976	01/01/2007	CAP	MARKET MASTER	5/8	101,648			12,198		113,846	1,360,152	19/10/2031
10.	CARO MANJUH NDI	27/01/1983	01/02/2008	G.C.E "O" LEVELS	Treasury clerk	8/2	117,421	23,485		14,091		154,997	1,859,964	27/01/2043
11.	MANKFU JACQUELIE N.	02/09/1983	02/05/2009	G.C.E "A" LEVELS	HYGIENE/SANTAT.	8/2	117,421	23,485		14,091	20,500	175,497	2,105,964	02/09/2043
12.	TAYU GLADYS GAMBO	18/11/1987	02/05/2009	G.C.E "O" LEVELS	COUNCIL COMMUNITY ANIMATOR	8/1	112,588	22,518		13,511		148,617	1,783,404	08/11/2047
13.	FRANCIS NJEGO NFOR	29/05/1972	02/05/2009	F.S.L.C	REVENUE COLLECTOR	3/10	93,271			11,193		104,464	1,253,568	29/05/2027
14.	VICTOR NGAH NKINI	20/06/1971	02/05/2009	F.S.L.C	PARK ATTENDANT	2/9	73,037			8,765		81,802	981,624	20/06/2026
15.	ADAMU ALI GARGA	1972	02/05/2009	F.S.L.C	ASSMARKET MASTER	3/7	78,160			9,380		87,540	1,050,480	2027
16.	NGWAYI YAYA	28/01/1981	01/03/2011	DRIVING LICENCE	DRIVER	4/5	83,583			10,030		93,613	1,123,356	28/01/2036
17.	FANLA IBRAHIM TATA-AH	16/09/1979	01/04/2012	G.C.E "A" LEVELS	MARKET MASTER	8/2	117,421	23,485		14,091		154,997	1,859,964	03/09/2039
18.	NFOR EMMANUEL	24/12/1975	01/04/2012	DRIVING LICENCE	DRIVER	5/6	89,566			10,748		100,314	1,203,768	24/12/2030
19.	BONGMBA KINESS GIKE	30/12/1984	01/01/2016	F.S.L.C	OFFICER CLEANER	3/5	68,414			8,210		76,624	919,488	30/12/2039
20.	NKWINTE NICOLINE YUH	25/01/1981	01/01/2016	CAP H.E.	MARKET MISTRESS	5/5	84,372			10,125		94,497	1,133,964	25/01/2036
21.	NGALA DERICK FON	24/11/1994	28/08/2020	BACHELOR	C.D.O	10/3	143,914	28,783		17,270	20,500	210,467	2,525,604	24/11/2054

22.	NJONG VOILET MUGOP	07/03/1986	28/08/2020	BACHELOR	CIVIL STATUS SECRETARY	10/3	143,914	28,783		17,270	20,500	210,467	2,525,604	07/03/2046
23.	NFOR YUSIFU SUNJO	03/04/1985	28/08/2020	DIPLOMA IN ACCOUNTING	STORE ACCOUNTANT	9/3	131,874	26,376	4,500	15,825	20,500	199,074	2,388,888	03/04/2045
24.	NGALA MBULI ALIM	25/03/1977	28/08/2020	AGRICULTURAL TECHNICIAN DIPLOMA	TAX CLERK	7/3	102,835	20,567		12,341	20,500	156,243	1,874,916	25/03/2032
25.	YAA MUNGUVE NSAME	13/11/1994	28/08/2020	DIPLOMA IN ROAD MAINTANCE	CHIEF OF TECH. SECTION	6/3	87,886			10,547		98,433	1,181,196	13/11/2049
26.	FAISON GWENDOLINE M.	18/04/1982	01/04/2021	G.C.E 'O' LEVEL	VOUCHER CLERK	5/2	69,714			8,366		78,080	936,960	18/04/2037
27.	HAMADOU AMIDOU	06/11/1993	01/04/2021	FSLC/DRIVING L.	MAYOR'S DRIVER	3/2	57,071			6,849		63,920	767,040	06/11/2048
28.	ISMAHILU SHIFU	26/09/1998	01/04/2021	G.C.A 'A' LEVEL	AT NASLA	8/2	117,421	23,485		14,091	20,500	175,497	2,105,964	26/09/2058
29.	NDZI TAMIMU NGANSTU	20/03/1995	01/01/2022	G.C.O A/L	PRIVATE SECRETARY	8/2	117,421	23,485		14,091	20,500	175,497	2,105,964	20/03/54
30	LINWE PETER	15/06/1988	01/01/2022	F. S. L. C	COUNCIL POLICE	3/1	52,897					52,897	643,764	15/06/2043
31.	HANNAH MUSSAH NDZI	07/06/1979	01/01/2022	G. C E. O/L	CORRESPONDENT CLERK	5/2	69,714			8,366		78,080	936,960	07/06/2034
32	NUHU SALIFOU BOBO	05/05/1983	01/01/2022	F. S. L. C	MARKET MASTER	3/2	57,071			6,849		63,920	767,040	05/05/2038
33.	TATA BERNARD GIBIP	19/06/1986	01/04/2022	G.C.E A/L	RADIO STAFF	8/2	117,421	23,485		14,091		154,997	1,859,964	19/06/2046
34.	NAFISHATU NTASHIEH	02/06/1986	01/04/2022	G.C.E A/L	SMALL & MED. SIZE	8/2	117,421	23,485		14,091		154,997	1,859,964	02/06/2053
35.	NFORMI AMADAMA NDZI	17/07/1982	01/04/2022	CAP	FINANCE CLERK	5/2	69,714			8,366		78,080	936,960	07/06/2034
36.	TASING STEPHEN KAY	06/06/2000	01/04/2022	F.S.L.C	TAX AGENT	3/1	52,897					52,897	634,764	06/06/2055
37.	BLESSING SHEHSE	09/11/1992	01/04/2022	F.S.L.C	DOMESTIC SERVANT	3/2	57,171			6,849		63,920	767,040	09/11/2047
38.	NFORMI GENESIS SHEY	1972	01/12/2022	F.S.LC	ASSISTANT MARKET	3/2	57,171			6,849		63,920	767,040	01/10/2027
39.	ANGOH CIDOUNE NCHAA	02/07/2001	01/10/2024	G. C E. O/L	SEC. S.D.O'S OFFICE NKAMBE	5/1	65,204					65,201	782,448	02/07/2056
40.	Ndzi Belinda Lorater	09/04/1991	01/01/2025	G. C E. O/L	ASSISTANT MARKET	5/1	65,204					65,201	782,448	09/04/2046
41	Shey Bongda Joel	11/02/1998	01/01/2025	G. C E. O/L	OFFICE CLEANER	5/1	65,204					65,201	782,448	11/02/2053
42	Fanje Chuye Jean Claude	23/10/1995	02/02/2025	G. C E. O/L	HYGIENE AND SANITATION AGENT	5/1	65,204					65,201	782,448	23/10/2050
43	Nsahlar Isiaku Ngala	15/04/1985	02/02/2025	F. S. L. C	DOMESTICE SERVANT	3/1	52,897					52,897	643,764	15/04/2040
44	Ndzi Kehseng	23/10/1995	01/10/2025	G. C E. O/L	Assist. MM Ntaba	5/1	65,204					65,201	782,448	23/10/2050
45	Bakari Yusufu	23/10/1995	01/11/2025	G. C E. O/L	Assist. MM Ntaba	6/1	87,886			10,547		98,433	1,181,196	13/11/2049

TEMPORAL STAFF LIST

01.	TAWE NGALA IBRAHIM	12/05/1970	01/11/2025	F.S.L.S	REVENUE COLLECTOR NTABA	3/1	57,071			6,849		63,920	767,040	12/05/2030

THE MAYOR, NDU COUNCIL

NDU COUNCIL
MAYOR
LE MAIRE

Abdou Kanjon Borno
PROFESSEUR DES LYCEES D'ENSEIGNEMENT GENERAL
(PLEG)

29 NOV 2025

REPORT AND RECOMMENDATION OF ENLARGE BUDGET, ECONOMIC AND FINANCE AND LEGAL AFFAIRS COMMITTEE MEETING HELD ON THE 28TH NOVEMBER 2025 AT NDU COUNCIL OFFICE.

PRESENTED BY THE CHAIRPERSON

TATAH EMMANUEL BANTAR,

DURING THE BUDGETARY SESSION OF NDU COUNCIL HOLDING TODAY 29TH NOVEMBER 2025

Contents

INTRODUCTION

The committee meeting of the **28TH NOVEMBER 2025** followed the council session of august 2025 during which Budgetary Orientation / Debates took place.

OBJECTIVES THE COMMITTEE MEETING

The objectives of the committee are statutory. In accordance with its terms of reference, the committee on budget, economic and finance and legal affairs, is expected to study and propose amendments to the draft budge.

SUMMARY STATISTICS OF THE 2026 DRAFT BUDGET

- ✓ The Ndu Council budget for 2026 Financial year stands at One Billion Two Hundred and Seventy Two Million Eight Hundred and Twenty nine thousand five hundred Francs (1,272,829,500) CFA
- ✓ Revenue stands at;

- Recurrent Revenue	=	543,148,400
- Investment Revenue	=	729,681,100
TOTAL	=	1,257,829,500

- ✓ While Expenditure at;

- Functional expenditure	=	541,348,440
- Investment expenditure	=	731,481,060
- **TOTAL**	=	1,272,829,500

BUDGET RATIONS/ELEMENTS

SN	BUDGET ELEMENTS	BUDGETED VALUE (%)	LEGAL MINIMUM	LEGAL MAXIMUM	REMARK
1	Recurrent/Functional	42.8%	//////////	60%	OK
2	Investment	57.2%	40%	//////////	OK
3	Personnel	25.7%	//////////	35%	OK

OBERSVATIONS:

The committee observed as follows:

1) Ndu Council Draft Budget for the financial year 2026 is balance in revenue and expenditure at the sum of One Billion Two Hundred and Seventy Two Million Eight Hundred and Twenty nine thousand five hundred Francs (1,272,829,500) CFA with an increase of 44.4% % as compared with the budget for 2025 financial year.
2) Personnel expenses stand at One Hundred and Thirty Nine Million Three Hundred and Forty Seven Thousand Four Hundred Francs (139,347,400 frs) with an increase rate of 8.3% compared to 2025.
3) The budget, which is balance in revenue and expenditure, respects the major ratios on functional, investment and personnel expenses as presented above.
4) The committees also congratulate the mayor for the vast distribution of the 2026 projects across the entire municipality.
5) The budget makes provision for youth employment (account ....)as prescribed by the Head of State H.E. President Paul Biya In His inaugural In Speech
6) The budget is in its second year of the programed budget version 2025-2027 of Ndu council.
7) It has made adequate provision for economic affairs and improvement of livelihood.
8) It has also priorities local initiative foe social cohesion through intercommunity and intra-community dialogue for peace building, justice and reconciliation

9) The budget equally previews a land use plan for the municipality to prevent haphazard construction and municipal beauty making
10) The budget, essentially, draws it priority projects from those submitted by the village and neighborhood committees in learn with state prescriptions.

RECOMMENDATIONS

The committee recommends as follows

1. The executive promised to provide space for the finance committee as well as other committees in the new council building. This is where copies of committee minutes and other materials forwarded to the Secretary General will be filed.
2. Mr. Ismailu Shifu, a council staff was designated to assist the finance committee secretary in taking down minutes henceforth.
3. Councilors not belonging to any committee to be absorbed in the different committees for replace those who are not available (deceased).
4. The public relations department of Ndu Council should work hand in hand with the Mayor to promote all council projects with the use of the council website. In this light, the following committee members and staff were designated to ensure that the Ndu Council is given more visibility , Mr, Ngala Derick Fon, (Head of the unit), Mr Ngwayi Tansa, Mr Ismahilu Shifu, Mr Tata Benard Gibip and Mme Ndi Vera
5. The technical team should study the possibility of implementing the insurance of councilors, with the councilors paying partially for their insurance
6. Continue to encourage that collection of taxes from drivers should be done at the beginning of the year to avoid losing revenue to other councils.

CONCLUSION

The committee, after noting that the 2026 draft budget of Ndu council is balance in revenue and expenditure and respects the major ratios on functional, investment and personnel expenses, upon corrections of typographical mistakes and some few errors of summation, found the draft budget worthy to be presented to the council board for examination and voting.

Thank you for your kind attention.

Sign____________

TATAH EMMANUEL BANTAR

Chair; Budget, Economic and

Finance and Legal Affair Committee

CERTIFICAT DE CONCORDANCE, ADOPTION DU COMPTE ADMINISTRATIF ETAFFECTATION DU RESULTAT

CERTIFICATE OF CONCORDANCE, ADOPTION OF ADMINISTRATIVE ACCOUNT AND TRANSFER OF RESULT

Le maire et le Receveur Municipal de NDU COUNCIL

The Mayor and the Municipal Treasurer of

Hereby attest the perfect concordance between the Administrative account of the Vote Holder and the Management account of the Municipal Treasurer

Signature et cachet du Maire
Signature and stamp of the Mayor

Signature et cachet du Receveur Municipal
Signature and stamp of the Council Treasurer

REPUBLIQUE DU CAMEROUN
REPUBLIC OF CAMEROON
NDU COUNCIL
TREASURY
Awa Emmanuel Abobo
BSc.(HON) ECONOMICS

DELIBERATION N° ______ du ______ (Extrait du registre des délibérations)
Deliberation N° of

le Conseil Municipal de la commune de NDU

The Councillors of the Council of

Délibérant conformément aux dispositions de la loi N° 2019/024 du 24 Décembre 2019 portant le code général de Régionale et Gouvernent locale

Deliberated in conformity with **law N° 2019/024 of 24 December 2019** on the general code of Regional and Local authorities

and **Circular Letter N°. 00000001/CL/MINFI/MINDDEVEL of 04 JAN 2024 relating to the Execution, monitoring and control of the Execution of the budgets of Regional and Local Authorities for the 2024 financial year.**

Et ses modificatifs subséquents, a adopté, dans sa séance du ______ les mesures dont la teneur suit:

And its subsequent modifications, adopted during their session of the following measures

Article premier: Est adopté le compte administratif de l'exercice 2024 **du Maire de la commune de NDU**

Article one: Adopted the administrative account of the financial year 2024 of the Mayor of the NDU COUNCIL

En recettes à la somme de 708,226,462 **FCFA**
A total income of
En dépenses à la somme de 701,484,164 **FCFA**
A total expenditure of
Article 2: L'excédent des recettes sur les dépenses qui est de 6,742,298 **FCFA est affecté comme suit :**
Article 2: The surplus of income over expenditure is and will be used as follows
- Réserve pour fonctionnement pour un montant de / **FCFA**
Investment reserve
- Réserve pour fonctionnement pour un montant de / **FCFA**
Functioning reserve
-Réserve non affectée en contrepartie de quasi monnaie de / **FCFA**
Reserve set aside
En vue de faire face aux événements imprévus.
For unforeseen circomstances
Ou encore article 2: L'excédent des dépenses sur les recettes qui est de / **FCFA**
Also in article 2: Surplus of expenditures over income
Est à affecter en dépenses au compte «Déficit de l'exercice précédent à résorber» et sera prévu au budget de l'exercice suivant au Chapitre 67 article 01 paragraphe 27
This will be reflected in the budget of the financial year in terms of expenditure in chapter 67 article 01 paragraph 27 «deficit of the financial year
Article 3: Sont annulé les crédits demeurés sans emploi tels qu'ils ressortent à la somme totale de 83,971 **FCFA**
Article 3: Has been unused credits cancelled amounting to
Article 4: Sont à reporter en dépenses à l'exercice suivant les crédits d'investissements en cours non employés tels qu'ils
Article 4: **- Balance to be carried forward to next financial year** 6,658,327 **FCFA**
ressortent à la colonne 19 du présent compte à la somme totale de / **FCFA**
Fait et délibéré en séance publique, les conseillers (noms et signatures)
Done and deliberated during a session, the councilors (names and signatures)

VISA DU PREFET
APPROVAL OF SUPERVISORY AUTHORITY

LE PREFET

02 AVR 2025

BASSILEKIN Georges
Magloire Emmanuel
Administrateur Civil Principal

NDU COUNCIL MOVABLE ASSETS 2025

SN	ASSERTS	DESCRIPTION	REMARKS
1	LAND CRUISER PRADO	4x4 No CE 658 E G	UNDER MAINTENANCE
2	RIDING BIKE	YAMAHA No. CEMD 628 BV	GOOD
3	RIDING BIKE	Honda 110 CE 1246C	BAD
4	RIDING BIKE	No. COMPCALYOT 430190	GOOD
5	TICYCLE ELISAM	HD600KG	GOOD
6	WATER TANK 5000L	2 WHEELS (GREEN)	GOOD
7	RIDING BIKE	SANILI	BAD
8	TOYOTA HILUX	4x4 N).189086 (WHITE)	NEW
9	TICYCLE	BAZAR MOTOR GB200ZH-4 (BLUE)	NEW
10	TICYCLE	BAZAR MOTOR GB200ZH-A2 (BLACK)	NEW
11	TICYCLE	BAJAJ MOTOR YELLOW	NEW

THE MAYOR **STORES ACCOUNCTANT**

NDU COUNCIL **NDU COUNCIL**

REPUBLIQUE DU CAMEROUN Republic of Cameroon NDU COUNCIL MAYOR LE MAIRE MINISTRY OF DECENTRALIZATION AND LOCAL DEVELOPMENT MINISTERE DE LA DECENTRALISATION ET DU DEVELOPPEMENT LOCAL

Abdou Kanfon Borno
PROFESSEUR DES LYCEES D'ENSEIGNEMENT GENERAL
(PLEG)

LIST OF UPDATED COUNCIL BUILDING 2025

S/N	TYPE	DESCRIPTION	LOCATION	PRESENT CONDITION
1	Offices	- Former head office	Mbiyeh	Good and in use
		- Former market master's office	Ndu Town	Occupied by MHO&NW Requires Renovation
		- Market master's office	Ntumbaw Markte	Good and in use
		- Cattle market office	Ntumbaw cattle market	Good and not in use
		- Market master's office	Ndu Market	Good and in use
		- Council main office	Ndu Town	Good and in use
		- Park attendant office	Ndu Motor Park	Good and in use
		- Market master's office	Ntaba Market	Good and in use
		- Market master's office	Ntamru Market	Requires repairs
		- Cattle market office	Njifor Market	Requires repairs
		- Cattle market office	Mbongong	Good
		- Council Duplex	Ndu Town	Newly constructed
2	Halls	- Customary Court hall/staff quarters	Mbiyeh	Needs rehabilitation
		- Customary Court hall	Ndu Palace site	Good and not in use
		- Sash Hall and Ten stores	Ndu Motor Park	Good and in use
3	Meat sale slab/slaughter house	- Modern slaughter house	(Mbakfu) Ndu Town	Good but not in use
		- Meat sale slab	Mbiyeh market	Good and in use
		- Meat sale slab	Ndu main market	Good and in use
		- Meat sale slab	Ndu main market	Good and in use
		- Meat sale slab	ntaba market	Not in use (needs rehabilitation)
		- Meat sale slab	Ntumbaw market	Good and in use
		- Meat sale slab	Ntamru market	Good and not in use
4	Toilets	- Public toilet	Njifor cattle market	Good
		- Modern pit toilet	Ntamru market	Good
		- Modern pit toilet	Council main office	Good and in use
		- Public toilet	Cattle market Ntumbaw	Good and in not use
		- Public toilet	Mbiyeh market	Good and in use
		- Public toilet	Ndu motor park	Good and in use

		- Public toilet	Ntumbaw market	Good and in use
		- Public toilet	Mbongong cattle market	Good and in use
		- Public toilet	Taku market	No zinc, need rehabilitation
		- Public toilet	Mbiyeh former head office	Need repairs(roofing)
		- Public toilet	Ngarum cattle market	Good but not put in use
		- Public toilet	Three corners kakar	Good and not in use
5	Other Council Building	- Former council rest house	Ndu town	Newly constructed
		- Staff quarters	Mbiyeh	Needs reconstruction
		- Staff quarters	Ndu palace site	Need reconstruction but occupied by someone
		- Municipal grandstand and nine stores	Ndu town	Good and in use
		- Revenue collector's office	Kakar three corner's	Good and in use
		- Temporal checkpoints	Ndu, Ntumbaw & Ntabe	Good and in use
		- Cattle market mosque	Njifor market	Good and in use
		- Treasury/broadcasting house	Ndu main office	Good and in use
		- Carpentry workshop	Ndu main office	Good and in use
		- Market sheds 6 rooms	Njiptop periodic market	Good and not in use
		- Hanger for loaders	Njiptop periodic market	Good and not in use
		- Hanger for loader	Ndu motor park	Good and in use
		- Market hangers	Ntamru/ntumbaw markets	Good
		- Market hanger/VIP toilet	Sinna market	Good
		- Market hanger	Njiptop periodic market	Good
		- Cattle market mosque	Mbongong	Good
		- Open shed construction	Sinna market	Good

STORES ACCOUNTANT
NDU COUNCIL

Nguang Mimi Caroline
THE STORES ACCOUNTANT
LE COMPTABLE MATIERES