

Budget Code	Details of Revenue	2024 Approved Estimates (N)	2023	
			Approved Revised Estimates (N)	Outturns (N)
1	Revenue	5,128,842,945	3,782,272,708	2,705,006,018
11	LOCAL GOVT. SHARE OF FAAC	5,070,000,000	3,508,982,799	2,500,594,502
1101	Local Government Share of FAAC Rev	5,070,000,000	3,508,982,799	2,500,594,502
110101	Statutory Allocation	1,590,276,367.00	1,999,258,580.00	991,616,093.08
110102	Value Added Tax	1,700,000,000.00	1,257,724,219.00	1,064,126,874.43
110103	Other FAAC Revenues	1,779,723,633.00	252,000,000.00	444,851,534.00
12	INDEPENDENT REVENUES	41,320,000	33,530,000	16,019,313
1201	Tax Revenue	200,000	200,000	-
120101	Personal Incomes Tax	200,000.00	200,000.00	-
120102	Corporate Taxes	-	-	-
120103	Other Taxes	-	-	-
1202	Non-Tax Revenue	41,120,000	33,330,000	16,019,313
120201	Licenses - General	5,440,000.00	14,980,000.00	1,569,180.00
120202	Mining Rents	-	-	-
120203	Royalties	-	-	-
120204	Fees - General (RATE)	12,070,000.00	1,200,000.00	5,180,584
120205	Fines - General	-	-	-
120206	Sales - General	450,000	420,000	130,000
120207	Earnings - General	6,760,000.00	6,600,000.00	1,342,545.00
120208	Rent on Government Buildings - General	2,000,000.00	7,000,000.00	
120209	Rent on Land & Others - General	5,000,000.00	5,000,000.00	1,280,000.00

120210	REPAYMENTS - GENERAL	7,300,000.00	1,450,000.00	5,150,000.00
120211	Investment Income	-	-	-
120212	Interest Earned	100,000.00	100,000.00	50,000.00
120213	Reimbursement - General	2,000,000.00	2,000,000.00	1,317,004.00
13	AID AND GRANTS	-	20,000,000.00	
1301	AID	-	-	
130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-
1302	GRANTS	-	20,000,000.00	-
130201	Domestic Grants		20,000,000.00	-
130202	Foreign Grants	-	-	-
14	CAPITAL DEVELOPMENT FUND (CDF)	17,522,945.00	219,759,909.00	188,392,204.00
1401	TRANSFER FROM CONSOLIDATED R	-	-	-
140101	TRANSFER FROM CRF TO CDF GENE	17,522,945.00	219,759,909.00	188,392,204.00
1402	OTHER CAPITAL RECEIPTS	-	-	-
140201	Other Capital Receipts	-	-	-
1403	LOANS / BORROWINGS RECEIPT	-	-	-
140301	Domestic Loans / Borrowing Receipt	-	-	-
140302	International Loans/Borrowings	-	-	-
11	LOCAL GOVT. SHARE OF FAAC	5,070,000,000.00	3,508,982,799.00	2,500,594,501.51
1101	LOCAL GOVT. SHARE OF FAAC	5,070,000,000.00	3,508,982,799.00	2,500,594,501.51
110101	LOCAL GOVT. SHARE OF STATUTOR	1,590,276,367.00	1,999,258,580.00	991,616,093.08
11010101	Statutory Allocation	1,590,276,367.00	1,999,258,580.00	991,616,093.08
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	1,700,000,000.00	1,257,724,219.00	1,064,126,874.43
11010201	Share of VAT	1,700,000,000.00	1,257,724,219.00	1,064,126,874.43

11010202	Arrears of VAT			
110103	LOCAL GOV. SHARE OF OTHER FAAC	1,779,723,633.00	252,000,000.00	444,851,534.00
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves	270,000,000.00	51,000,000.00	147,716,025
11010304	Forex Equalisation	1,009,723,633.00	150,000,000.00	116,467,640
11010305	Exchange Gain	500,000,000.00	51,000,000.00	180,667,869
11010306	Share of Solid Minerals			
11010310	Refund of Excess Bank Charges from Federation Account			
1102	LOCAL GOVT. SHARE OF STATE TAX	200,000.00	200,000.00	-
110201	LOCAL GOVT. SHARE OF STATE STT	-	-	-
11020201	Receipt of Local Government of State IGR Tax Revenues			
12	Independent Revenue	41,320,000.00	33,510,000.00	16,029,312.84
1201	TAX REVENUE	200,000.00	200,000.00	-
120101	PERSONAL TAXES	200,000.00	200,000.00	-
12010101	Pay-As-You-Earn (Public Sector)	200,000.00	200,000.00	
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010118	Other Special Taxes			
120102		-	-	-
12010201	N/A			
120103	Other Taxes	-	-	-
12010302	Pool Betting Tax			
12010303	Development Tax/Levy			
12010306	Education Levy			
12010318	Property Tax			
12010319	Stamp Duties			

12010320 *Development Levy*

1202	NON-TAX REVENUE	41,120,000.00	33,310,000.00	16,029,312.84
120201	Licenses - General	5,440,000.00	3,955,000.00	1,569,180.00
12020105	Radio / Television Station Licenses		30,000.00	
12020107	Boats & Canoe (Small Craft) License		15,000.00	
12020109	Registration of Voluntary Organization	100,000.00		25,000.00
12020110	Inland Water-way License			
12020111	Bake / Bakery House Licenses	320,000.00	100,000.00	217,000.00
12020113	Brick-making, etc, Licenses			
12020114	Cart Licenses		50,000.00	
12020115	Dane Gun Licenses	50,000.00	50,000.00	25,000.00
12020116	Cattle Dealer Licenses	200,000.00	100,000.00	55,000.00
12020117	Dried Fish & Meat Licenses			
12020118	Pet (Dog) Licenses			
12020119	Fishing Permits			
12020120	Hawker's Permits	100,000.00	100,000.00	33,480.00
12020121	Hunting Permits			
12020122	Produce Buying Licenses	200,000.00	220,000.00	78,000.00
12020126	Tractor Hiring Services	2,000,000.00	700,000.00	150,000.00
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operation	200,000.00	200,000.00	110,000.00
12020132	Motor Vehicle Licenses	60,000.00	60,000.00	
12020133	Drivers' Licenses			
12020134	Patent Medicine & Drug Stores Licenses			
12020135	Private School Licenses			
12020136	Health Facilities Licenses			
12020137	Trade / Kiosk Permit Licenses	200,000.00	130,000.00	94,000.00
12020138	Forestry / Timber Licence	100,000.00	100,000.00	50,000.00
12020140	Lottery Permit			

12020141	Hide and Skin Buyers License			
12020142	Hide and Skin Export Health Certificate			
12020143	Other Animals Certificate		10,000.00	
12020144	Animal Import Permit			
12020145	Licence Renewal of Private Hospitals/Clinics			
12020146	Fire Safety Licence			
12020147	Licence of Hotels and Restaurants			
12020148	Food and Water Processing Licence			
12020149	Communication Equipment Installation Pe	1,000,000.00	1,200,000.00	470,000.00
12020150	Hides & Skin Export Premises License			
12020151	Cattle Traders Certificate	300,000.00	300,000.00	100,000.00
12020152	Trophies Dealers Permit			
12020153	Product Buyers Licenses and Registration of Stores			
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit	100,000.00	100,000.00	48,500.00
12020157	Public Conveniences Permit			
12020158	Minor Industrial Licence Fees	50,000.00	30,000.00	
12020159	Welding Machine License	50,000.00	50,000.00	13,200.00
12020160	Auto Spare Parts	100,000.00	50,000.00	50,000.00
12020161	Building Materials / Block Making Licence	200,000.00	300,000.00	50,000.00
12020162	Sewing / Tailoring Servces	60,000.00	60,000.00	
12020163	Barbing Salon / Boutque Services Fees	50,000.00		
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120202	Mining Rents	-	-	-
12020201	N/A			
120203	Royalties	-	-	-
12020301	N/A			
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120204	Fees - General	12,070,000.00	11,655,000.00	5,180,583.84
12020401	Court Fees			
12020402	Mislleneous Road Traffic Registration Fees			
12020403	Earning from Contract / Programme			

12020404	Trade Union Fees			
12020405	Student Bonding Fees			
12020409	Weights & Measures Fees			
12020410	Electrical Inspectorate Fees			
12020412	Research Testing Fees			
12020413	Films Censorship / Production Fees			
12020415	Trade Testing Fees			
12020417	Contractor Registration Fees	1,000,000.00	1,500,000.00	250,601.00
12020418	Marriage / Divorce Fees			
12020419	Attestation of Bachelorhood & Spinsterhood Fees			
12020420	Pilgrims Welfare Fees			
12020424	Accreditation Fees			
12020425	Disinfection of Produce Fees			
12020426	Court Summons Fees			
12020427	Tender Fees	7,000,000.00	7,000,000.00	2,725,132.84
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees			
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			
12020438	Survey / Planning / Building Fees		30,000.00	
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			
12020443	Birth & Death Registration Fees	1,000,000.00	1,500,000.00	510,000.00
12020444	Burial Fees			
12020445	Change Of Ownership Fees	100,000.00		45,000.00
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	2,000,000.00	1,000,000.00	1,310,000.00
12020448	Development Levies			
12020449	Business / Petty Trade Operating Fees			

12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)			
12020452	School/ Tuition/ Examination Fees			
12020453	Applications Fees			
12020454	Parking Fees			
	School/ Tuition/ Registration / Exam /			
12020455	Certificate Fees - Postgraduate			
12020456	School/ Tuition/ Registration / Examination			
12020457	Affiliation Charges			
12020458	Unity/Staff/Other School Fees/Levies			
12020459	Customary Right Of Occupancy Fees	100,000.00	100,000.00	44,000.00
12020460	Building Plan Approval Fees	100,000.00	30,000.00	
12020461	Title / Plot Transfer Fees / Commission	200,000.00	155,000.00	
12020462	Publication Fees			
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees			
12020467	Training Fees			
12020468	Milling Charges			
12020469	Vaccination charges			
12020470	Hide and Skin inspection charges			
12020471	Private School Registration			
12020472	Certificate of Road Worthness			
12020473	Non refundable land application fees			
12020474	High Ways Fees			
12020475	Heavy Duty Permit			
12020476	Vehicle Inspection		30,000.00	
12020477	Registration of Audit and Accounting Firm			
12020478	Workshop Fees (Blacksmiths, Furniture,	20,000.00	20,000.00	
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana) Registration Fees			
12020480	Co-Operative Societies, Audit and Supervision Fees			

12020481	Registration of Business Names			
12020482	Women Co-Operative Development Fees			
12020483	Certificate of Occupancy			
12020484	Registration of Private Medical Institutions			
12020485	Consultancy Services Fees			
12020486	Driving Test Certificate			
12020487	Layout Designment Fees			
12020488	Formalization Fees			
12020489	Water Connection Fees			
12020490	Water Reconnection Fees			
12020491	Water Legalization Fees			
12020492	Water Charges			
12020493	Auto Mechanic /Car Wash Registration	100,000.00	100,000.00	30,000.00
12020494	Annual Communication Equipment Instal	300,000.00	70,000.00	210,110.00
12020495	Passenger Manifest and Way Bill			
12020496	Rent Tribunal Fees			
12020497	Vetting of Contract Agreement			
12020498	Meat Inspection Fees			
12020499	Slaughter Stock Fees	150,000.00	120,000.00	55,740.00
12020500	Business Centre Operations			

120205	Fines - General	-	-	-
12020501	Fines			
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine			
12020504	Penalty for Offences / Impoundments			

120206	Sales - General	450,000.00	420,000.00	130,000.00
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			

12020604	Sales of Stores / Scraps / Unserviceable	300,000.00	300,000.00	100,000.00
12020605	Sales of Vaccines			
12020606	Sales of Bills of Entries			
12020607	Sales of Consultancy Registration Forms			
12020608	Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)			
12020609	Proceeds from Sales of Farm Produce	100,000.00	70,000.00	6,000.00
12020610	Proceeds from Sales of Goods by Public Auctions			
12020611	Proceeds from Sales of Govt. Vehicles			
12020612	Proceeds from Sales of Drugs And Medications			
12020613	Proceeds from Sales of Ships Scraps			
12020614	Sales of Government Buildings			
12020615	Sales of Uniforms			
12020616	Sales of Application Forms			
12020617	Sales Of Plan Phostat Print/Map			
12020618	Sales Of Reagents & Chemicals			
12020619	Sales Of Flags/Potraits			
12020620	Sales Of Other Government Properties			
12020621	Sales Of Government Panapharella (Flags, Portraits, Art Works Etc)			
12020622	Sales of Photographs			
12020623	Advertisement	50,000.00	50,000.00	24,000.00
12020624	Livestock Sales			
12020625	Sales of Buffer Stored Grains			
12020626	Sales of Fertilizer			
12020627	Sales of Plantation Product			
12020628	Sales of Condenmed stores and Vehicles			
12020629	Sales of finished Products			
12020630	Sales of Women Centre Product and Hire of Equipments			
12020631	Sales of Fishing Gears			
12020632	Sales of Hansard and Gazette			
12020633	Sale of Physical Assets (Plant, Machinery & Equipment)			
12020634	Sale of Technical Know-how (Technology Process or Design)			
12020635	Sale of Intellectual Property (Copy Right, Trade Marks & Patents)			

120207	Earnings - General	6,760,000.00	6,730,000.00	1,352,545.00
12020701	Earnings From Cattle Markets	600,000.00	400,000.00	153,500.00
12020702	Earnings From Markets	2,500,000.00	3,000,000.00	336,705.00
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			
12020705	Earnings From Motor Parks	1,800,000.00	1,200,000.00	458,780.00
12020706	Earnings from Tolls of Expressway			
12020707	Earnings from Medical Services			
12020708	Earnings from Agricultural Produce	100,000.00		50,000.00
12020709	Earnings from Tourism/Culture/Arts Centres			
12020710	Earnings from Guest Houses			
	Earnings from Commercial Activities			
12020711	(Shops & Shopping Centres_	1,500,000.00	1,500,000.00	281,000.00
12020712	Hire of Academic Gown / Book of Preceedings / Others			
12020713	Earnings From Library Services			
12020714	Earnings From ICT Services			
12020715	Maintenance / Repairs Fees			
12020716	Earnings from Hire of Information Equipment			
12020717	Earning from Shows and Exhibitions			
12020718	Irrigation Water Charges			
12020719	Farm Plots and Land Charges			
12020720	Hire of Sump Lorry and Other Environmental Sanitation Services			
12020721	Fire Service			
12020722	Drug Revolving Fund			
12020723	Car Hire / SUV Services			
12020724	Catering Services		50,000.00	
12020725	Broadband Access Network Proceeds			
12020726	Dividend on Investment			
12020727	Export Free Zone Proceeds			
12020728	Proceeds from Number Plates			
12020729	Earning from Parks and Gardens			

12020730	Gate Fees			
12020731	Printing Revenue	60,000.00	60,000.00	
12020732	f		20,000.00	
12020733	Abattoir / Slaughter House	200,000.00	500,000.00	72,560.00
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120208	Rent on Government Buildings - General	2,000,000.00	2,000,000.00	-
12020801	Rent on Government Quarters			
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	2,000,000.00	2,000,000.00	
12020804	Rent on Conference Centres			
12020805	Rent on Government Properties			
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120209	Rent on Land & Others - General	5,000,000.00	5,000,000.00	1,280,000.00
12020901	Rent on Government Land	5,000,000.00	5,000,000.00	1,280,000.00
12020902	Rent on Oil Plot & Aerodromes			
12020903	Rents & Premium on the Allocation of Land			
12020904	Rents of Plots & Sites Services Programme			
12020905	Lease Rental			
12020906	Rents on Government Properties			
12020907	Rents On Industrial Estate			
12020908	Ground Rent and Penalties			
12020909	Rent from Food Sellers			
12020910	Certificate of Temporary Permit			
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120210	REPAYMENTS - GENERAL	7,300,000.00	1,450,000.00	5,150,000.00
12021002	Motor Vehicle Advances			
12021003	Bicycle Advances (Principal)			
12021004	Motor Vehicle Refurbishing Loan			
12021005	House Refurbishing Loan			
12021006	Refund Sundries			

12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)			
12021009	Repayment of Motorcycle Loan			
12021010	Repayment of Bicycle Loan			
12021011	Repayment of Sundry Loan			
12021012	Refund of Overpayment	7,100,000.00	1,000,000.00	5,000,000.00
12021013	Unclaimed Deposits	200,000.00	350,000.00	100,000.00
12021014	Recovery of Public Funds		100,000.00	50,000.00
12021015	Repayment of Owner Occupier			
12021016	Repayment / Recoveries of Economic Empowerment Loans			
12021017	Repayment of Motor Vehicle Loan			
12021018	Repayment of Professional Advances			

120211	Investment Income	-	-	-
12021101	Operating Surplus			
12021102	Dividend Received			
12021103	Other Investment Income			

120212	Interest Earned	100,000.00	100,000.00	50,000.00
12021201	Motor Vehicle Bicycle Advances (Interest)	100,000.00	100,000.00	50,000.00
12021202	Bicycle Advances (Interest)			
12021203	Refurbishing Loan			
12021204	Furniture Loan			
12021205	Interest on Housing Loan			
12021206	Interest on Loans to States			
12021207	Interest on Loans to Local Governments			
12021208	Interest on Loans to Government Owned Companies			
12021209	Interest on Debenture Loans			
12021210	Bank Interest			
12021212	Interest on Treasury Bills and Fixed Deposit			
12021213	Interest on Joint Consolidated Fund			

120213	Reimbursement - General	2,000,000.00	2,000,000.00	1,317,004.00
12021302	c			
12021303	Primary Education Grants			
12021304	Donation for Disaster Materials			
12021305	Federal Reimbursement for Pensions			
12021306	Women Development Programme			
12021307	Assistance for Up-keeps of Rehabilitation Centres			
12021308	Primary Health Care Development			
12021309	Grants & Reimbursement from State Gov	2,000,000.00	2,000,000	1,317,004.00
12021314	COVID 19 Donations and Grants			
13	AID AND GRANTS	-	20,000,000.00	-
1301	AID	-	-	-
130101	Domestic Aid	-	-	-
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			
130102	Foreign Aid	-	-	-
13010201	Foreign Aid			
1302	Grants	-	20,000,000.00	-
130201	Domestic Grants	-	20,000,000.00	-
13020101	Sustainable Development Goals Grants		20,000,000.00	
13020102	Endowment Income			
13020103	Educational Grants			
130202	Foreign Grants	-	-	-
13020201	Foreign Grants			

13020202 UNICEF Primary Healthcare Grants
 13020204 Rural Water Supply & Sanitation Grants

14	CAPITAL DEVELOPMENT FUND (CDF)	17,522,945.00	219,759,909.00	188,392,204.00
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENE	17,522,945.00	219,759,909.00	188,392,204.00
14010101	Transfer from CRF to CDF (Opening Bal	17,522,945.00	19,759,909.00	
14010102	Transfer From Stablization Funds		200,000,000.00	188,392,204.00
1402	OTHER CAPITAL RECEIPTS			
140201	Other Capital Receipts	-	-	-
14020102	Sales of Fixed Assets and Condemned Stores			
14020103	Other Capital Receipts to CDF (Receipt ,			
14020104	Federal Grants for Universal Basic Education			
1403	LOANS / BORROWINGS RECEIPT			
140301	Domestic Loans / Borrowing Receipt	-	-	-
14030101	Domestic Loans / Borrowings from Financial Institutions			
14030102	Domestic Loans / Borrowings from Other Government Entities			
14030103	Domestic Loans / Borrowings from Other			
14030104	Local Capital Market			
14030105	Federal Mortgage			
140302	International Loans/Borrowings	-	-	-
14030201	International Loans/ Borrowings From Financial Institutions			
14030202	International Loans/ Borrowings From Ot			
14030203	International Loans/ Borrowings From Other Entities/ Organisations			

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2024 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	

CONSOLIDATED SUMMARY			1,476,445,169	1,783,523,880	3,259,969,049
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	10000000000	ADMINISTRATIVE SECTOR	113,666,435	187,500,000	301,166,435
1	011100100100	Office of the Chairman	43,589,596	40,000,000	83,589,596
2	011200100100	Legislative Council	31,296,262	30,000,000	61,296,262
3	012500100100 -	Administration & General Services	38,780,577	117,500,000	156,280,577
4	014800100100	Local Government Electoral Office			-
	20000000000	ECONOMIC SECTOR	252,249,278	881,400,000	1,133,649,278
10	021500100100	Agriculture Section	7,938,686	10,500,000	18,438,686
11	021500100200	Forestry Section	11,188,091	10,500,000	21,688,091
12	021500100300	Livestock Section (Vetrinary)	30,479,424	6,000,000	36,479,424
7	022000100100 -	Treasury Account Section	53,314,399	451,500,000	504,814,399
9	022000100300	Internal Audit	2,423,431	2,300,000	4,723,431
	022000300000	Planning, Research & Statistics Department	8,209,231	19,000,000	27,209,231
	22000300200	Monitoring & Evaluation	103,375,981	8,500,000	111,875,981
	22000300300	Statistics			-
8	022000100100 -	Treasury Revenue Section	8,466,882	7,500,000	15,966,882
13	023400100100	Road & Communication Section	4,120,180	7,500,000	11,620,180
14	023400100200	Mechanical Section	9,535,474	23,000,000	32,535,474
15	023400100300	Electrical Section	4,111,244	323,200,000	327,311,244
16	023400100400	Land & Survey Section	4,446,890	1,100,000	5,546,890
17	023400100500	Building Section	4,639,365	10,800,000	15,439,365
	30000000000	SOCIAL SECTOR	1,110,529,456	714,623,880	1,825,153,336
18	051700000000	Local Education Authority			-
19	051700100100	Education (Non-Teaching Staff)	41,263,767	25,000,000	66,263,767
20	051700100200	Education (Teaching Staff)	754,594,741		754,594,741
21	051700100300	Adult Education	-	7,157,880	7,157,880
22	051700100400	Other Education			-
23	052100100100	Preventive (Water, Sanitation and Hygiene)	114,487,316	24,000,000	138,487,316
24	052100100200	Curative	137,098,709	51,500,000	188,598,709
25	052100100300	Rural Water Supply	5,132,974	363,800,000	368,932,974
26	055200100100	Traditional Officer (District Head Office)	-	170,000,000	170,000,000
27	055100100100	Community Development Section	18,629,343	25,200,000	43,829,343
28	055100100200	Information, Youth, Sport & Culture	13,126,334	6,280,000	19,406,334
29	055100100300	Social Welfare Section	24,020,120	38,486,000	62,506,120
30	055100100400	Trade Section and Cooperatives	2,176,152	3,200,000	5,376,152

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 011100100100 - Office of the Chairman

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	43,589,596	35,589,596	26,689,968
22	OTHER RECURRENT EXPENDITURE	40,000,000	27,000,000	19,575,130
	TOTAL:	83,589,596	62,589,596	46,265,098

2101	SALARY	43,589,596	35,589,596	26,689,968
210101	Salaries and Wages	15,836,604		
21010101	Basic Salary	15,836,604	15,836,604	11,875,203
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	27,752,992.00	19,752,992	14,814,765
210201	Allowances	27,752,992.00	19,752,992	14,814,765
21020103	Transport Allowance			
21020104	Rent Supplement	3,167,320.00	3,167,320.00	2,375,490.00
21020105	Meal Subsidy	4,805,821.00	4,805,821.00	3,604,366.00
21020106	Utility Allowance	1,583,660.00	1,583,660.00	1,187,750.00
21020107	Entertainment	1,583,660.00	1,583,660.00	1,187,750.00
21020109	Leave Transport Grant	1,583,660.00	1,583,660.00	1,187,750.00
21020110	Overtime			
21020117	Domestic Staff Allowance	4,805,821.00	4,805,821.00	3,604,366.00
21020118	Personal Assistant Allowance			
21020122	Motor Vehicle Maintenance Allowance	1,583,660.00	1,583,660.00	1,187,750.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020123	Constituency Allowance	639,390.00	639,390.00	479,543.00
21020124	Newspaper Allowance			
21020125	Accommodation Allowance			
21020134	Allowance for Committee Chairmen (LG Council)			
21020138	Furniture Allowance			
21020144	Legislative Allowances			
21020146	Arrears of Allowances			
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00		
210202	Social Contribution	-	-	-
21020201	Health Insurance Contribution	-	-	
21020202	17% Government Contributory Pension		-	-
21020204	Employee Compensation Fund	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	
21030104	Contract Staff Gratuity			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 011100100100 - Office of the Chairman</i>				
2202	GOODS AND SERVICES	40,000,000.00	27,000,000	19,575,130
220201	Transport & Travelling - General	10,000,000.00	4,500,000	2,280,000
22020101	Local Travel & Transport - Training			-
22020102	Local Travel & Transport - Others	5,000,000.00	4,500,000.00	2,280,000.00
22020103	International Travel & Transport - Training			
22020104	International Travel & Transport - Others	5,000,000.00		
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020204	Satellites Broadcasting Access Charges			
220203	Materials and Supplies - General	1,000,000.00	500,000.00	-
22020301	Office Materials and Consumables	1,000,000.00	500,000.00	-
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220204	Maintenance Services - General	-	-	-
22020401	Maintenance of Motor Vehicles / Transport Equipment			
22020402	Maintenance of Office Furniture			
22020403	Maintenance of office Building / Residential Quarters			
22020404	Maintenance of office / IT Equipment			
22020405	Maintenance of Plants / Generators			
22020406	Other Maintenance Services			
<hr/>				
220205	Training – General	2,000,000.00	1,000,000	600,000
22020501	Local Training	2,000,000.00	1,000,000.00	600,000.00
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
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220206	Other Services - General	15,000,000.00	12,000,000	7,360,000
22020601	Security Services	15,000,000.00	12,000,000.00	7,360,000.00
22020604	Security Vote (Including Operations)			
22020605	Cleaning and Fumigation Services			
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220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
22020702	Information Technology Consulting			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220210	Miscellaneous Expenses – General	12,000,000.00	1,000,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	2,000,000.00	1,000,000.00	
22021002	Honorarium and Sitting Allowance Payments	10,000,000.00		
22021003	Publicity and Advertisements			
22021005	FAAC Meetings / Disbursement meetings			
22021076	Once in 4 YEARS Furnitures allowances		4,000,000.00	8,991,176.00
22021077	Once in 4 YEARS survealances allowances		4,000,000.00	343,954.00
2203	LOANS AND ADVANCES			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 011200100100 - Legislative Council

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	31,296,262	23,296,262	17,166,251
22	OTHER RECURRENT EXPENDITURE	30,000,000	25,000,000	13,000,000
	TOTAL:	61,296,262	48,296,262	30,166,251
2101	SALARY	31,296,262	23,296,262	17,166,251
210101	Salaries and Wages	8,960,088	8,960,088	6,720,066
21010101	Basic Salary	8,960,088.00	8,960,088.00	6,720,066.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	22,336,174	14,336,174	10,446,185
210201	Allowances	22,336,174	14,336,174	10,446,185
21020103	Transport Allowance			
21020104	Rent Supplement	1,792,018.00	1,792,018.00	1,344,013.00
21020105	s			
21020106	Utility Allowance	896,015.00	896,015.00	672,011.00
21020107	Entertainment	896,015.00	896,015.00	672,011.00
21020109	Leave Transport Grant	896,015.00	896,015.00	672,011.00
21020110	Leave Bonus (5%)	896,000.00	896,000.00	366,000.00
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance	3,584,040.00	3,584,040.00	2,688,030.00
21020122	Motor Vehicle Maintenance Allowance	3,584,040.00	3,584,040.00	2,688,030.00
21020123	Constituency Allowance	1,792,031.00	1,792,031.00	1,344,079.00
21020137	Medical Allowance			
21020173	Once-in-4-Years Furniture Allowance	8,000,000		
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
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2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	
21030104	Contract Staff Gratuity			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 011200100100 - Legislative Council</i>				
2202	GOODS AND SERVICES	30,000,000	25,000,000	13,000,000
220201	Transport & Travelling - General	1,000,000	1,000,000	650,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000.00	1,000,000.00	650,000.00
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	2,000,000	2,000,000	-
22020301	Office Materials and Consumables	1,000,000.00	1,000,000.00	-
22020305	Printing of Non-security Documents	1,000,000.00	1,000,000.00	-
220204	Maintenance Services - General	3,000,000	3,000,000	650,000
22020402	Maintenance of Office Furniture	1,000,000.00	1,000,000.00	-
22020406	Other Maintenance Services	2,000,000	2,000,000	650,000.00
220205	Training – General	2,500,000	2,000,000	2,150,000

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020501	Local Training	2,500,000.00	2,000,000.00	2,150,000.00
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	8,500,000	7,000,000	8,050,000
22020701	Financial Consulting	8,500,000.00	7,000,000.00	8,050,000.00
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	13,000,000	10,000,000	1,500,000
22021001	Refreshment and Meals (Entertainment & Hospitality)	4,000,000.00	4,000,000.00	
22021002	Honorarium and Sitting Allowance Payments	6,000,000.00	6,000,000.00	1,500,000.00
22021044	Committees and Commissions	3,000,000		

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 012500100100 - Administration & General Services

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	38,780,577	39,671,064	29,753,296
22	OTHER RECURRENT EXPENDITURE	117,500,000	67,800,000	99,101,862
	TOTAL:	156,280,577	107,471,064	128,855,158

2101	SALARY	38,780,577	39,671,064	29,753,296
210101	Salaries and Wages	20,285,304	19,399,392	14,549,544
21010101	Basic Salary	20,285,304.00	19,399,392.00	14,549,544.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	18,495,273	20,271,672	15,203,752
210201	Allowances	18,495,273	20,271,672	15,203,752
21020103	Transport Allowance	3,451,284.00	3,536,172.00	2,652,129.00
21020104	Rent Supplement	4,057,061	3,879,884.00	2,909,913.00
21020105	Meal Subsidy	1,501,272.00	1,535,700.00	1,151,775.00
21020106	Utility Allowance	1,043,136.00	1,058,268.00	793,699.00
21020107	Entertainment	28,776.00	16,188.00	12,141.00
21020109	Leave Transport Grant	2,026,647.00	1,939,939.00	1,454,954.00
21020110	Leave Bonus (5%)	1,014,265.00	969,969.00	727,477.00
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	720,000.00	360,000.00	270,000.00
21020122	Motor Vehicle Maintenance(Responsibility Allowance)	24,000	240,000	180,000

2024 Approved Estimates - Recurrent Expenditure

<i>Code</i>	<i>Description</i>	<i>2024 Approved Estimates</i>	<i>2023 Approved Revised Estimates</i>	
			<i>Approved</i>	<i>Actuals</i>
21020137	Medical Allowance	4,628,832.00	6,735,552.00	5,051,664.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 012500100100 - Administration & General Services</i>				
2202	GOODS AND SERVICES	117,500,000	67,800,000	99,101,862
220201	Transport & Travelling - General	2,000,000	1,500,000	1,975,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	2,000,000.00	1,500,000.00	1,975,000.00
220202	Utilities General	500,000	300,000	-
22020202	Telephone Charges	500,000.00	300,000.00	-
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	1,000,000	3,965,000
22020301	Office Materials and Consumables	5,000,000.00	1,000,000.00	3,965,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	25,000,000	15,000,000	20,630,585
22020501	Local Training	25,000,000.00	15,000,000.00	20,630,585.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220206	Other Services - General	50,000,000	40,000,000	40,225,777
22020604	Security Vote (Including Operations)	50,000,000.00	40,000,000.00	40,225,777.00
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	35,000,000	10,000,000	32,305,500
22021001	Refreshment and Meals (Entertainment & Hospitality)	35,000,000.00	10,000,000.00	32,305,500.00
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

2024 Approved Estimates - Recurrent Expenditure

<i>Code</i>	<i>Description</i>	<i>2024 Approved Estimates</i>	<i>2023 Approved Revised Estimates</i>	
			<i>Approved</i>	<i>Actuals</i>

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 021500100100 - Agriculture Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	7,938,686	8,749,282	6,294,927
22	OTHER RECURRENT EXPENDITURE	10,500,000	5,500,000	8,653,410
	TOTAL:	18,438,686	14,249,282	14,948,337

2101	SALARY	7,938,686	8,749,282	6,294,927
210101	Salaries and Wages	4,170,828	4,516,488	3,387,366
21010101	Basic Salary	4,170,828.00	4,516,488.00	3,387,366.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,767,858	4,232,794	2,907,561
210201	Allowances	3,767,858	4,232,794	2,907,561
21020103	Transport Allowance	753,132.00	821,976.00	616,482.00
21020104	Rent Supplement	834,166.00	903,298.00	680,439.00
21020105	Meal Subsidy	330,864.00	361,428.00	271,071.00
21020106	Utility Allowance	232,308.00	253,668.00	190,251.00
21020107	Entertainment	12,588.00	12,588.00	9,441.00
21020109	Leave Transport Grant	417,083.00	451,644.00	338,733.00
21020110	Leave Bonus (5%)	208,541		
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		360,000.00	-
21020137	Medical Allowance	979,176.00	1,068,192.00	801,144.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
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2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
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22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100100 - Agriculture Section				
2202	GOODS AND SERVICES	10,500,000	5,500,000	8,653,410
220201	Transport & Travelling - General	500,000	500,000	100,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000.00	500,000.00	100,000.00
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220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	7,000,000	3,000,000	6,140,000

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020301	Office Materials and Consumables	7,000,000.00	3,000,000.00	6,140,000.00

22020305 Printing of Non-security Documents

220204	Maintenance Services - General	3,000,000	2,000,000	2,413,410
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	3,000,000.00	2,000,000.00	2,413,410.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	11,188,091	11,798,350	7,702,137
22	OTHER RECURRENT EXPENDITURE	10,500,000	4,000,000	9,047,191
2101	SALARY	11,188,091	11,798,350	7,702,137
210101	Salaries and Wages	5,683,032	6,006,444	3,583,449
21010101	Basic Salary	5,683,032.00	6,006,444.00	3,583,449.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	5,505,059	5,791,906	4,118,688
210201	Allowances	5,505,059	5,791,906	4,118,688
21020103	Transport Allowance	1,165,656.00	1,198,404.00	898,803.00
21020104	Rent Supplement	1,136,472.00	1,201,164.00	900,873.00
21020105	Meal Subsidy	495,564.00	526,128.00	394,596.00
21020106	Utility Allowance	341,640.00	363,000.00	272,250.00
21020107	Entertainment			
21020109	Leave Transport Grant	568,303.00	600,600.00	450,450.00
21020110	Leave Bonus (5%)	284,152.00	300,322.00	-
21020113	Hazard / Hardship Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,513,272.00	1,602,288.00	1,201,716.00
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100200 - Forestry Section				
2202	GOODS AND SERVICES	10,500,000	4,000,000	9,047,191
220201	Transport & Travelling - General	500,000	500,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000.00	500,000.00	-
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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220203	Materials and Supplies - General	10,000,000	3,500,000	9,047,191
22020301	Office Materials and Consumables	10,000,000.00	3,500,000.00	9,047,191.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
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220205	Training – General	-	-	-
22020501	Local Training			
<hr/>				
220206	Other Services - General	-	-	-
22020601	Security Services			-
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220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
<hr/>				
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
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220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
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2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 021500100300 - Livestock Section (Vetrinary)

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	30,479,424	29,736,348	22,302,261
22	OTHER RECURRENT EXPENDITURE	6,000,000	6,000,000	1,050,000
	TOTAL:	36,479,424	35,736,348	23,352,261
2101	SALARY	30,479,424	29,736,348	22,302,261
210101	Salaries and Wages	13,402,512	12,707,208	9,530,406
21010101	Basic Salary	13,402,512.00	12,707,208.00	9,530,406.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	17,076,912	17,029,140	12,771,855
210201	Allowances	17,076,912	17,029,140	12,771,855
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance	1,500,000.00	1,500,000.00	1,125,000.00
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,994,748.00	1,994,748.00	1,496,061.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020149	Consolidated Allowance	13,582,164.00	13,534,392.00	10,150,794.00
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 021500100300 - Livestock Section (Vetrinary)</i>				
2202	GOODS AND SERVICES	6,000,000	6,000,000	1,050,000
220201	Transport & Travelling - General	500,000	500,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000.00	500,000.00	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,500,000	5,500,000	1,050,000
22020301	Office Materials and Consumables	5,500,000.00	5,500,000.00	1,050,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020501	Local Training			
<hr/>				
220206	Other Services - General	-	-	-
22020601	Security Services			-
<hr/>				
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 022000100100 - Treasury Account Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	53,314,399	20,270,493	14,462,433
22	OTHER RECURRENT EXPENDITURE	451,500,000	334,000,000	210,824,589
	TOTAL:	504,814,399	354,270,493	225,287,022

2101	SALARY	53,314,399	20,270,493	14,462,433
210101	Salaries and Wages	10,762,032	11,464,992	8,598,744
21010101	Basic Salary	10,762,032	11,464,992	8,598,744.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	42,552,367	8,805,501	5,863,689
210201	Allowances	42,552,367	8,805,501	5,863,689
21020103	Transport Allowance	1,270,584.00	1,406,784.00	1,055,088.00
21020104	Rent Supplement	2,152,406.00	2,292,972.00	1,719,729.00
21020105	Meal Subsidy	557,040.00	618,180.00	463,635.00
21020106	Utility Allowance	417,576.00	460,308.00	304,731.00
21020107	Entertainment	25,176.00	16,188.00	12,141.00
21020109	Leave Transport Grant	1,078,211.00	1,146,516.00	859,887.00
21020110	Leave Bonus (5%)	538,102.00	573,249.00	
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		360,000.00	
21020122	Motor Vehicle Maintenance Allowance		240,000	180,000
21020137	Medical Allowance	1,513,272.00	1,691,304.00	1,268,478.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
210202	Social Contribution	35,000,000	-	
21020202	17% Government Contributory Pension	35,000,000		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 022000100100 - Treasury Account Section</i>				
2202	GOODS AND SERVICES	451,500,000	334,000,000	210,824,589
220201	Transport & Travelling - General	1,500,000	500,000	1,311,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,500,000.00	500,000.00	1,311,000.00
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	10,000,000	3,500,000	5,168,000
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	10,000,000.00	3,500,000.00	5,168,000.00
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	25,000,000	18,061,335
22020501	Local Training		25,000,000.00	18,061,335.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	200,000,000	200,000,000	83,427,683
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021041	Contingency	200,000,000.00	150,000,000.00	-
22021078	17% contribution to local Govt staff pension		50,000,000	83,427,683

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2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	70,000,000	25,000,000	16,457,224
22040103	Grants & Contributions to State Agencies (LGSC, LGA & MLG)	70,000,000.00	25,000,000.00	16,457,224.00
220701	Transfer to Fund Recurrent Expenditure - Payments	170,000,000	80,000,000	86,399,347
22070105	Stabilization Funds	170,000,000.00	80,000,000.00	86,399,347.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 014800100100 - Internal Audit

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	2,423,431	2,335,072	1,698,821
22	OTHER RECURRENT EXPENDITURE	2,300,000	300,000	-
	TOTAL:	4,723,431	2,635,072	1,698,821

2101	SALARY	2,423,431	2,335,072	1,698,821
210101	Salaries and Wages	1,464,984	1,399,536	1,049,652
21010101	Basic Salary	1,464,984.00	1,399,536.00	1,049,652.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	958,447	935,536	649,169
210201	Allowances	958,447	935,536	
21020103	Transport Allowance	151,032.00	151,032.00	113,274.00
21020104	Rent Supplement	292,996.00	279,902.00	209,926.00
21020105	Meal Subsidy	66,480.00	66,480.00	49,860.00
21020106	Utility Allowance	50,160.00	50,160.00	37,620.00
21020107	Entertainment			
21020109	Leave Transport Grant	146,498.00	139,953.00	104,965.00
21020110	Leave Bonus (5%)	73,249.00	69,977.00	
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020137	Medical Allowance	178,032.00	178,032.00	133,524.00
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 014800100100 - Internal Audit				
2202	GOODS AND SERVICES	2,300,000	300,000	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220201	Transport & Travelling - General	300,000	200,000	-
22020101	Local Travel & Transport - Training	300,000		
22020102	Local Travel & Transport - Others		200,000.00	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General		-	-
22020301	Office Materials and Consumables			-
220204	Maintenance Services - General	2,000,000	-	-
22020402	Maintenance of Office Furniture	2,000,000		
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220210	Miscellaneous Expenses – General	-	100,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)		100,000.00	-
22021002	Honorarium and Sitting Allowance Payments			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 022000100100 - Treasury Revenue Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	8,466,882	9,060,502	6,627,226
22	OTHER RECURRENT EXPENDITURE	7,500,000	7,000,000	500,000
	TOTAL:	15,966,882	16,060,502	7,127,226

2101	SALARY	8,466,882	9,060,502	6,627,226
210101	Salaries and Wages	4,199,664	4,484,028	3,363,021
21010101	Basic Salary	4,199,664.00	4,484,028.00	3,363,021.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	4,267,218	4,576,474	3,264,205
210201	Allowances	4,267,218	4,576,474	3,264,205
21020103	Transport Allowance	898,404.00	967,248.00	725,436.00
21020104	Rent Supplement	839,933.00	896,773.00	672,580.00
21020105	Meal Subsidy	387,864.00	418,428.00	313,821.00
21020106	Utility Allowance	264,840.00	286,200.00	214,650.00
21020107	Entertainment			
21020109	Leave Transport Grant	419,970.00	448,384.00	336,288.00
21020110	Leave Bonus (5%)	209,983.00	224,201.00	
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,246,224.00	1,335,240.00	1,001,430.00
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
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2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 022000100100 - Treasury Revenue Section				
2202	GOODS AND SERVICES	7,500,000	7,000,000	500,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000.00	500,000.00	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	2,000,000	1,000,000	500,000
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	2,000,000.00	1,000,000.00	500,000.00
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	5,000,000	5,500,000	-
22020701	Financial Consulting	5,000,000.00	5,500,000.00	
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	#REF!	#REF!	#REF!

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 022000300000 - Planning, Research & Statistics Department

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	8,209,231	7,233,626	5,291,551
22	OTHER RECURRENT EXPENDITURE	19,000,000	6,500,000	13,344,000
	TOTAL:	27,209,231	13,733,626	18,635,551
2101	SALARY	8,209,231	7,233,626	5,291,551
210101	Salaries and Wages	4,396,032	3,566,388	2,674,866
21010101	Basic Salary	4,396,032.00	3,566,388.00	2,674,866.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,813,199	3,667,238	2,616,685
210201	Allowances	3,813,199	3,667,238	2,616,685
21020103	Transport Allowance	738,000.00	669,156.00	501,867.00
21020104	Rent Supplement	879,206.00	713,280.00	534,960.00
21020105	Meal Subsidy	320,196.00	284,832.00	213,624.00
21020106	Utility Allowance	224,628.00	202,268.00	151,701.00
21020107	Entertainment	12,588.00	12,588.00	9,441.00
21020109	Leave Transport Grant	439,603.00	356,635.00	267,472.00
21020110	Leave Bonus (5%)	219,802.00	178,319.00	
21020111	In-lieu of Overtime / Agency Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		360,000.00	270,000.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020137	Medical Allowance	979,176.00	890,160.00	667,620.00
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
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2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 022000300000 - Planning, Research & Statistics Department</i>				
2202	GOODS AND SERVICES	19,000,000	6,500,000	13,344,000
220201	Transport & Travelling - General	1,000,000	500,000	337,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000.00	500,000.00	337,000.00
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	6,000,000	1,500,000	3,680,000
22020301	Office Materials and Consumables	6,000,000.00	1,500,000.00	3,680,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	12,000,000	4,000,000	8,621,000
22020701	Financial Consulting	12,000,000.00	4,000,000.00	8,621,000.00
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		500,000.00	353,000.00
220401				353,000.00
220402	Foreign Grants and Contributions	-	-	-
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2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 22000300200 - Monitoring & Evaluation

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	103,375,981	109,430,340	80,231,370
22	OTHER RECURRENT EXPENDITURE	8,500,000	2,900,000	6,292,500
	TOTAL:	111,875,981	112,330,340	86,523,870
2101	SALARY	103,375,981	109,430,340	80,231,370
210101	Salaries and Wages	47,207,592	49,103,592	36,827,694
21010101	Basic Salary	47,207,592.00	49,103,592.00	36,827,694.00
21010102	Overtime Payments		-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	56,168,389	60,326,748	43,403,676
210201	Allowances	56,168,389	60,326,748	43,403,676
21020103	Transport Allowance	12,511,968.00	12,815,400.00	9,611,550.00
21020104	Rent Supplement	9,441,518.00	9,820,718.00	7,365,538.00
21020105	Meal Subsidy	5,355,204.00	5,484,000.00	4,113,000.00
21020106	Utility Allowance	3,530,280.00	3,615,600.00	2,711,700.00
21020107	Entertainment		1,698,588.00	1,273,941.00
21020109	Leave Transport Grant	4,720,759.00	4,910,359.00	3,682,769.00
21020110	Leave Bonus (5%)	2,360,380.00	2,455,179.00	
21020112	Inducement Allowance		473,544.00	355,158.00
21020113	Hazard / Hardship Allowance		360,000.00	270,000.00
21020117	Domestic Staff Allowance			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020137	Medical Allowance	18,248,280.00	18,693,360.00	14,020,020.00
210202	Social Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 22000300200 - Monitoring & Evaluation</i>				
2202	GOODS AND SERVICES	8,500,000	2,900,000	6,292,500
220201	Transport & Travelling - General	500,000	400,000	70,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000.00	400,000.00	70,000.00
220203	Materials and Supplies - General	5,000,000	500,000	3,380,000
22020301	Office Materials and Consumables	5,000,000.00	500,000.00	3,380,000.00
22020305	Printing of Non-security Documents			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	3,000,000	2,000,000	2,842,500
22020701	Financial Consulting	3,000,000.00	2,000,000.00	2,842,500.00
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost	-		-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			

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2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 023400100100 - Road & Communication Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,120,180	4,158,524	3,037,036
22	OTHER RECURRENT EXPENDITURE	7,500,000	5,400,000	5,310,000
	TOTAL:	11,620,180	9,558,524	8,347,036
2101	SALARY	4,120,180	4,158,524	3,037,036
210101	Salaries and Wages	2,210,388	2,182,860	1,637,145
21010101	Basic Salary	2,210,388.00	2,182,860.00	1,637,145.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	1,909,792	1,975,664	1,399,891
210201	Allowances	1,909,792	1,975,664	1,399,891
21020103	Transport Allowance	415,260.00	391,260.00	293,445.00
21020104	Rent Supplement	442,078.00	436,560.00	327,420.00
21020105	Meal Subsidy	170,040.00	170,040.00	127,530.00
21020106	Utility Allowance	16,760.00	116,280.00	87,210.00
21020107	Entertainment			
21020109	Leave Transport Grant	221,039.00	218,285.00	163,714.00
21020110	Leave Bonus (5%)	110,519.00	109,143.00	
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	534,096.00	534,096.00	400,572.00
210202	Social Contribution	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020202	17% Government Contributory Pension	-	-	-
<hr/>				
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
<hr/>				
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100100 - Road & Communication Section				
2202	GOODS AND SERVICES	7,500,000	5,400,000	5,310,000
220201	Transport & Travelling - General	1,500,000	400,000	1,020,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,500,000.00	400,000.00	1020000
<hr/>				
220203	Materials and Supplies - General	1,000,000	1,000,000	-
22020301	Office Materials and Consumables	1,000,000.00	1,000,000.00	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	4,000,000	4,290,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000.00	4,000,000.00	4,290,000

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 023400100200 - Mechanical Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	9,535,474	8,700,320	6,351,688
22	OTHER RECURRENT EXPENDITURE	23,000,000	13,500,000	10,427,590
	TOTAL:	32,535,474	22,200,320	16,779,278

2101	SALARY	9,535,474	8,700,320	6,351,688
210101	Salaries and Wages	4,727,376	4,628,064	3,471,048
21010101	Basic Salary	4,727,376.00	4,628,064.00	3,471,048.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	4,808,098	4,072,256	2,880,640
210201	Allowances	4,808,098	4,072,256	2,880,640
21020103	Transport Allowance	834,204.00	793,884.00	595,413.00
21020104	Rent Supplement	945,475.00	925,596.00	694,197.00
21020105	Meal Subsidy	1,001,424.00	348,096.00	261,072.00
21020106	Utility Allowance	249,696.00	242,280.00	181,710.00
21020107	Entertainment			
21020109	Leave Transport Grant	472,738.00	462,805.00	347,104.00
21020110	Leave Bonus (5%)	236,369.00	231,403.00	
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,068,192.00	1,068,192.00	801,144.00

2024 Approved Estimates - Recurrent Expenditure

<i>Code</i>	<i>Description</i>	<i>2024 Approved Estimates</i>	<i>2023 Approved Revised Estimates</i>	
			<i>Approved</i>	<i>Actuals</i>

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100200 - Mechanical Section				
2202	GOODS AND SERVICES	23,000,000	13,500,000	10,427,590
220201	Transport & Travelling - General	10,000,000	8,000,000	1,370,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	10,000,000.00	8,000,000.00	1,370,000.00
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	3,000,000	500,000	2,439,000
22020301	Office Materials and Consumables	3,000,000.00	500,000.00	2439000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	10,000,000	5,000,000	6,618,590
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	10,000,000.00	5,000,000.00	6,618,590.00
220205	Training – General	-	-	-
22020501	Local Training			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 023400100300 - Electrical Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,111,244	3,834,572	2,803,416
22	OTHER RECURRENT EXPENDITURE	323,200,000	200,700,000	235,623,076
	TOTAL:	327,311,244	204,534,572	238,426,492
2101	SALARY	4,111,244	3,834,572	2,803,416
210101	Salaries and Wages	2,123,028	1,941,920	1,456,440
21010101	Basic Salary	2,123,028.00	1,941,920.00	1,456,440.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	1,988,216	1,892,652	1,346,976
210201	Allowances	1,988,216	1,892,652	1,346,976
21020103	Transport Allowance	415,260.00	391,260.00	293,445.00
21020104	Rent Supplement	424,606.00	389,384.00	291,897.00
21020105	Meal Subsidy	170,040.00	170,040.00	127,530.00
21020106	Utility Allowance	116,760.00	116,760.00	87,570.00
21020107	Entertainment			
21020109	Leave Transport Grant	221,303.00	194,016.00	145,962.00
21020110	Leave Bonus (5%)	106,151.00	97,096.00	-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	534,096.00	534,096.00	400,572.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 023400100300 - Electrical Section				
2202	GOODS AND SERVICES	323,200,000	200,700,000	235,623,076
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000.00	200,000.00	-
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020201	Electricity Charges			
+				
220203	Materials and Supplies - General	3,000,000	500,000	2,487,000
22020301	Office Materials and Consumables	3,000,000.00	500,000.00	2,487,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	320,000,000	200,000,000	233,136,076
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	320,000,000.00	200,000,000.00	233,136,076.00
22020406	Other Maintenance Services			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
		77		

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 023400100400 - Land & Survey Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,446,890	4,263,027	3,118,462
22	OTHER RECURRENT EXPENDITURE	1,100,000	1,100,000	-
	TOTAL:	5,546,890	5,363,027	3,118,462
2101	SALARY	4,446,890	4,263,027	3,118,462
210101	Salaries and Wages	2,255,424	2,101,548	1,576,161
21010101	Basic Salary	2,255,424.00	2,101,548.00	1,576,161.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,191,466	2,161,479	1,542,301
210201	Allowances	2,191,466	2,161,479	1,542,301
21020103	Transport Allowance	450,612.00	474,612.00	355,959.00
21020104	Rent Supplement	451,085.00	420,300.00	315,225.00
21020105	Meal Subsidy	195,264.00	195,264.00	146,448.00
21020106	Utility Allowance	133,080.00	132,960.00	99,720.00
21020107	Entertainment			
21020109	Leave Transport Grant	225,542.00	210,154.00	157,615.00
21020110	Leave Bonus (5%)	112,771.00	105,077.00	-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	623,112.00	623,112.00	467,334.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
80				

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 023400100400 - Land & Survey Section</i>				
2202	GOODS AND SERVICES	1,100,000	1,100,000	-
220201	Transport & Travelling - General	100,000	100,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	100,000.00	100,000.00	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	1,000,000	1,000,000	-
22020301	Office Materials and Consumables	1,000,000.00	1,000,000.00	
22020305	Printing of Non-security Documents			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 023400100500 - Building Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,639,365	4,553,465	3,328,030
22	OTHER RECURRENT EXPENDITURE	10,800,000	10,300,000	1,206,000
	TOTAL:	15,439,365	14,853,465	4,534,030
2101	SALARY	4,639,365	4,553,465	3,328,030
210101	Salaries and Wages	2,365,500	2,319,852	1,739,889
21010101	Basic Salary	2,365,500.00	2,319,852.00	1,739,889.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,273,865	2,233,613	1,588,141
210201	Allowances	2,273,865	2,233,613	1,588,141
21020103	Transport Allowance	484,104.00	460,104.00	345,078.00
21020104	Rent Supplement	473,100.00	463,704.00	347,703.00
21020105	Meal Subsidy	200,604.00	200,604.00	150,453.00
21020106	Utility Allowance	138,120.00	138,120.00	103,590.00
21020107	Entertainment			
21020109	Leave Transport Grant	236,550.00	231,977.00	173,983.00
21020110	Leave Bonus (5%)	118,275.00	115,992.00	-
21020113	Hazard / Hardship Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	623,112.00	623,112.00	467,334.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100500 - Building Section				
2202	GOODS AND SERVICES	10,800,000	10,300,000	1,206,000
220201	Transport & Travelling - General	300,000	300,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000.00	300,000.00	
220202	Utilities General	-	2,500,000	550,000
22020202	Telephone Charges		2,500,000.00	550,000.00
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	500,000	500,000	200,000
22020301	Office Materials and Consumables	500,000.00	500,000.00	200,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	7,000,000	7,000,000	456,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	7,000,000		
22020401	Maintenance of Motor Vehicles / Transport Equipment		7,000,000.00	456,000.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	3,000,000	-	-
22020601	Security Services			-
22020602	Office Rent			
22020603	Residential Rent	3,000,000		
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST EDUCATION NON TEACHING	41,263,767	57,735,581	43,350,038
22	OTHER RECURRENT EXPENDITURE	25,000,000	15,000,000	12,560,000
	TOTAL:	66,263,767	72,735,581	55,910,038
2101	SALARY	41,263,767	57,735,581	43,350,038
210101	Salaries and Wages	25,759,433	35,112,849	27,703,470
21010101	Basic Salary	25,759,433.00	35,112,849.00	27,703,470.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	15,504,334	22,622,732	15,646,568
210201	Allowances	15,504,334	22,622,732	15,646,568
21020103	Transport Allowance	3,040,476.00	3,120,709.00	2,340,532.00
21020104	Rent Supplement	5,151,887.00	7,022,570.00	5,266,927.00
21020105	Meal Subsidy	1,301,256.00	3,592,704.00	2,694,528.00
21020106	Utility Allowance	855,000.00	2,272,700.00	1,704,525.00
21020107	Entertainment			
21020109	Leave Transport Grant	2,575,943.00	3,511,285.00	2,633,464.00
21020110	Leave Bonus (5%)	1,128,972.00	1,755,642.00	
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020137	Medical Allowance	1,450,800.00	1,347,122.00	1,006,592.00
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2202	GOODS AND SERVICES	25,000,000	15,000,000	12,560,000
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	25,000,000	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials	25,000,000.00		
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
		90		

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	30,000,000	15,000,000	12,560,000
220402	Foreign Grants and Contributions	-	-	-
91				

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	754,594,741	660,907,881	484,717,939
22	OTHER RECURRENT EXPENDITURE	50,000,000	50,000,000	36,537,716
	TOTAL:	804,594,741	710,907,881	521,255,655
2101	SALARY	754,594,741	660,907,881	484,717,939
210101	Salaries and Wages	284,747,010	286,345,923	214,759,442
21010101	Basic Salary	284,747,010.00	286,345,923.00	214,759,442.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	469,847,731	374,561,958	269,958,497
210201	Allowances	469,847,731	374,561,958	269,958,497
21020103	Transport Allowance	60,337,426.00	51,874,201.00	38,905,651.00
21020104	Rent Supplement	56,949,402.00	57,269,180.00	42,951,885.00
21020105	Meal Subsidy	25,507,941.00	19,897,302.00	14,922,977.00
21020106	Utility Allowance	16,179,736.00	17,882,600.00	13,186,950.00
21020107	Entertainment	88,166.00		
21020109	Leave Transport Grant	28,474,701.00	28,634,590.00	21,475,942.00
21020110	Leave Bonus (5%)	14,237,351.00	14,317,296.00	
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	61,442,557.00	57,269,180.00	42,951,885.00
21020137	Medical Allowance	60,095,862.00	48,672,481.00	36,504,361.00
21020156	Professional Teaching Allowance (TSS - 27.5%)	80,534,589.00	78,745,128.00	59,058,846.00
210202	Social Contribution	66,000,000	-	-
21020202	17% Government Contributory Pension	66,000,000		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 051700100200 - Education (Teaching Staff)</i>				
2202	GOODS AND SERVICES	50,000,000	50,000,000	36,537,716
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	50,000,000	36,537,716
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021080	17% contribution to LEA staff pension		50,000,000	36,537,716
96				

2024 Approved Estimates - Recurrent Expenditure

<i>Code</i>	<i>Description</i>	<i>2024 Approved Estimates</i>	<i>2023 Approved Revised Estimates</i>	
			<i>Approved</i>	<i>Actuals</i>

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 051700100300 - Adult Education

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	7,157,880	7,157,880	-
	TOTAL:	7,157,880	7,157,880	-

2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance (Adult Education Tutors)			
21020113	Hazard / Hardship Allowance			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100300 - Adult Education				
2202	GOODS AND SERVICES	7,157,880	7,157,880	
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	7,157,880.00	7,157,880.00	

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	114,487,316	101,501,916	61,951,436
22	OTHER RECURRENT EXPENDITURE	24,000,000	23,000,000	3,075,000
	TOTAL:	140,487,316	124,501,916	65,026,436
2101	SALARY	138,487,316	101,501,916	61,951,436
210101	Salaries and Wages	47,586,024	37,482,516	28,111,887
21010101	Basic Salary	47,586,024.00	37,482,516.00	28,111,887.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	90,901,292	64,019,400	33,839,549
210201	Allowances	40,901,292	41,019,400	30,764,549
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020113	Hazard / Hardship Allowance	6,759,504.00	5,648,872.00	4,236,653.00
21020117	Domestic Staff Allowance			
21020136	Responsibility Allowance (PTA)			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	34,141,788.00	35,370,528.00	26,527,896.00
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	26,000,000	23,000,000	3,075,000

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene)</i>				
2202	GOODS AND SERVICES	24,000,000	23,000,000	3,075,000
220201	Transport & Travelling - General	2,000,000	10,000,000	1,985,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	2,000,000.00	10,000,000.00	1,985,000.00
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	2,500,000	320,000
22020301	Office Materials and Consumables (Sanitation and Hygiene)	10,000,000.00	2,500,000.00	320,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	5,500,000	770,000
22020701	Financial Consulting		5,500,000.00	770,000.00
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	9,000,000	2,000,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	2,000,000.00	2,000,000.00	
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers	7,000,000		

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	3,000,000	3,000,000	-
22040109	Grants to Communities and NGOs	3,000,000.00	3,000,000.00	
220402	Foreign Grants and Contributions	-	-	-
106				

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity: 052100100200 - Curative				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	137,098,709	193,174,897	145,001,995
22	OTHER RECURRENT EXPENDITURE	51,500,000	54,600,000	26,785,822
TOTAL:		188,598,709	247,774,897	171,787,817
2101	SALARY	137,098,709	193,174,897	145,001,995
210101	Salaries and Wages	48,374,995	78,706,581	59,467,121
21010101	Basic Salary	48,374,995.00	78,706,581.00	59,467,121.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	88,723,714	114,468,316	85,534,874
210201	Allowances	88,723,714	114,468,316	85,534,874
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)		384,672	318,225
21020113	Hazard / Hardship Allowance	5,106,814.00	7,980,000.00	5,917,500.00
21020117	Domestic Staff Allowance			
21020136	Responsibility Allowance (PTA)			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020137	Medical Allowance		2,472,225	1,575,585
21020149	Consolidated Allowance (CONHESS)	67,416,900.00	103,631,419.00	77,723,564.00
210202	Social Contribution	16,200,000	-	-
21020202	17% Government Contributory Pension	9,000,000		
21020201	Health Insurance Contribution (JICHMA)	7,200,000		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 052100100200 - Curative</i>				
2202	GOODS AND SERVICES	51,500,000	54,600,000	26,785,822
220201	Transport & Travelling - General	500,000	150,000	360,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000.00	150,000.00	360,000.00
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	43,000,000	25,000,000	12,400,550
22020301	Office Materials and Consumables	5,000,000.00	25,000,000.00	12,400,550.00
22020307	Drugs, vaccines & medical supplies/ Free maternal new bornea & Child Health	38,000,000		
220204	Maintenance Services - General	3,000,000	-	-
22020402	Maintenance of Office Furniture			
22020421	Maintenance of Health Institution Buildings	3,000,000		
22020406	Other Maintenance Services			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	5,000,000	17,450,000	5,954,835
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021060	Nutrition Activities	4,000,000.00	4,450,000.00	2,490,000.00
22021049	Special Health Programmes & Initiatives (LACA)	1,000,000.00	1,000,000.00	

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22021079	17% contribution to PHC stsffs		12,000,000	3,464,835
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		12,000,000.00	8,070,437
		-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 052100100300 - Rural Water Supply

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	5,132,974	5,124,196	3,757,941
22	OTHER RECURRENT EXPENDITURE	363,800,000	187,800,000	256,156,056
	TOTAL:	368,932,974	192,924,196	259,913,997
2101	SALARY	5,132,974	5,124,196	3,757,941
210101	Salaries and Wages	2,471,972	2,572,164	1,929,123
21010101	Basic Salary	2,471,972.00	2,572,164.00	1,929,123.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,661,002	2,552,032	1,828,818
210201	Allowances	2,661,002	2,552,032	1,828,818
21020103	Transport Allowance	469,596.00	523,488.00	403,866.00
21020104	Rent Supplement	694,394.00	514,512.00	385,884.00
21020105	Meal Subsidy	205,944.00	236,508.00	177,381.00
21020106	Utility Allowance	143,160.00	164,520.00	123,390.00
21020107	Entertainment			
21020109	Leave Transport Grant	347,197.00	257,268.00	192,951.00
21020110	Leave Bonus (5%)	173,599.00	128,608.00	-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	627,112.00	727,128.00	545,346.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100300 - Rural Water Supply				
2202	GOODS AND SERVICES	363,800,000	187,800,000	256,156,056
220201	Transport & Travelling - General	300,000	300,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000.00	300,000.00	
220202	Utilities General	500,000	-	-
22020202	Telephone Charges			
22020205	Water Rates & Charges	500000	,500,000.00	
+				
220203	Materials and Supplies - General	3,000,000	2,500,000	2,380,000
22020301	Office Materials and Consumables	3,000,000.00	2,500,000.00	2,380,000.00
22020305	Printing of Non-security Documents			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220204	Maintenance Services - General	350,000,000	185,000,000	253,776,056
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	350,000,000.00	185,000,000.00	253,776,056.00
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	10,000,000	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
22020415	Maintenance of Water Facilities	10,000,000		
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 055200100100 - Traditional Officer (District Head Office)

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	170,000,000	102,000,000	85,731,293
	TOTAL:	170,000,000	102,000,000	85,731,293
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 055200100100 - Traditional Officer (District Head Office)</i>				
2202	GOODS AND SERVICES	170,000,000	102,000,000	85,731,293
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	170,000,000	102,000,000	85,731,293
22040103	Grants & Contributions (Emirate Councils and Justice Sector)	170,000,000.00	102,000,000.00	85,731,293.00
220402	Foreign Grants and Contributions	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 055100100100 -Community Development Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	18,629,343	18,658,953	12,884,908
22	OTHER RECURRENT EXPENDITURE	25,200,000	25,200,000	18,146,500
	TOTAL:	43,829,343	43,858,953	31,031,408
2101	SALARY	18,629,343	18,658,953	12,884,908
210101	Salaries and Wages	8,980,636	8,686,932	6,001,830
21010101	Basic Salary	8,980,636.00	8,686,932.00	6,001,830.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	9,648,707	9,972,021	6,883,078
210201	Allowances	9,648,707	9,972,021	6,883,078
21020103	Transport Allowance	2,075,040.00	2,075,040.00	1,556,280.00
21020104	Rent Supplement	1,796,127.00	1,748,386.00	1,311,111.00
21020105	Meal Subsidy	892,808.00	947,920.00	710,940.00
21020106	Utility Allowance	600,108.00	600,108.00	450,081.00
21020107	Entertainment			
21020109	Leave Transport Grant	898,064.00	868,693.00	651,520.00
21020110	Leave Bonus (5%)	449,032.00	434,346.00	-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		360,000.00	-
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,937,528.00	2,937,528.00	2,203,146.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 055100100100 -Community Development Section</i>				
2202	GOODS AND SERVICES	25,200,000	25,200,000	18,146,500
220201	Transport & Travelling - General	200,000	200,000	140,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000.00	200,000.00	140,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	2,000,000	2,300,000
22020301	Office Materials and Consumables	5,000,000.00	2,000,000.00	2,300,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	20,000,000	23,000,000	15,706,500
22021001	Refreshment and Meals (Entertainment & Hospitality)		23,000,000.00	15,706,500.00
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	20,000,000		
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 055100100200 - Information, Youth, Sport & Culture

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	13,126,334	12,001,682	8,765,511
22	OTHER RECURRENT EXPENDITURE	6,280,000	6,280,000	4,080,000
	TOTAL:	19,406,334	18,281,682	12,845,511
2101	SALARY	13,126,334	12,001,682	8,765,511
210101	Salaries and Wages	7,098,828	6,286,692	4,715,019
21010101	Basic Salary	7,098,828.00	6,286,692.00	4,715,019.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	6,027,506	5,714,990	4,050,492
210201	Allowances	6,027,506	5,714,990	4,050,492
21020103	Transport Allowance	1,161,888.00	1,142,904.00	857,178.00
21020104	Rent Supplement	1,419,766.00	1,257,312.00	942,984.00
21020105	Meal Subsidy	508,596.00	500,916.00	375,687.00
21020106	Utility Allowance	359,160.00	358,080.00	268,560.00
21020107	Entertainment			
21020109	Leave Transport Grant	709,883.00	628,172.00	471,129.00
21020110	Leave Bonus (5%)	354,941.00	314,334.00	-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,513,272.00	1,513,272.00	1,134,954.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture				
2202	GOODS AND SERVICES	6,280,000	6,280,000	4,080,000
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000.00	200,000.00	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	5,000,000	3,610,000
22020301	Office Materials and Consumables	5,000,000.00	5,000,000.00	3,610,000.00
22020305	Printing of Non-security Documents			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220210	Miscellaneous Expenses – General	1,080,000	1,080,000	470,000
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements (JBC Monthly Bulletin)	1,080,000.00	1,080,000.00	470,000.00
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
130		-	-	

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 055100100300 - Social Welfare Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	24,020,120	14,815,932	9,294,185
	TOTAL:	62,506,120	56,361,932	74,246,913
2101	SALARY	24,020,120	14,815,932	9,294,185
210101	Salaries and Wages	8,521,384	7,431,912	5,577,774
21010101	Basic Salary	8,521,384.00	7,431,912.00	5,577,774.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	15,498,736	7,384,020	3,716,411
210201	Allowances	7,938,736	7,384,020	3,716,411
21020103	Transport Allowance	1,616,808.00	1,532,712.00	1,149,534.00
21020104	Rent Supplement	1,704,277.00	1,486,380.00	1,114,785.00
21020105	Meal Subsidy	709,512.00	664,128.00	557,476.00
21020106	Utility Allowance	493,548.00	449,520.00	337,140.00
21020107	Entertainment			
21020109	Leave Transport Grant	852,138.00	743,301.00	557,476.00
21020110	Leave Bonus (5%)	426,069.00	371,595.00	-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,136,384.00	2,136,384.00	

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
210202	Social Contribution			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	7,560,000	-	-
21030104	Contract Staff Gratuity			
21030108	Social Security Benefits (For Disabled)	7,560,000		

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
<i>Administrative Entity: 055100100300 - Social Welfare Section</i>				
2202	GOODS AND SERVICES	38,486,000	41,546,000	64,952,728
220201	Transport & Travelling - General	1,000,000	1,500,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000.00	1,500,000.00	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	25,000,000	20,000,000	56,459,950
22020301	Office Materials and Consumables	25,000,000.00	20,000,000.00	56,459,950.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220210	Miscellaneous Expenses – General	8,486,000	16,046,000	8,392,778
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers (Hisba and Vigilante)	8,486,000.00	8,486,000.00	5,782,778.00
22020318	Disaster Relief Materials			
21030108	Social Security Benefits (For Disabled)		7,560,000.00	2,610,000.00
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	4,000,000	4,000,000	100,000
22040113	Assistance and Donations General (Palliatves)	4,000,000.00	4,000,000.00	100,000.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 055100100400 - Trade Section and Cooperatives

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	2,176,152	2,280,725	1,663,946
22	OTHER RECURRENT EXPENDITURE	3,200,000	1,700,000	70,000
	TOTAL:	5,376,152	3,980,725	1,733,946
2101	SALARY	2,176,152	2,280,725	1,663,946
210101	Salaries and Wages	1,334,652	1,243,000	932,265
21010101	Basic Salary	1,334,652.00	1,243,000.00	932,265.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	841,500	1,037,725	731,681
210201	Allowances	841,500	1,037,725	731,681
21020103	Transport Allowance	213,204.00	194,220.00	145,665.00
21020104	Rent Supplement	266,930.00	248,600.00	186,450.00
21020105	Meal Subsidy	93,368.00	83,687.00	62,765.00
21020106	Utility Allowance	67,800.00	57,720.00	43,290.00
21020107	Entertainment		267,048.00	200,286.00
21020109	Leave Transport Grant	133,465.00	124,300.00	93,225.00
21020110	Leave Bonus (5%)	66,733.00	62,150.00	-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance			

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100400 - Trade Section and Cooperatives				
2202	GOODS AND SERVICES	3,200,000	1,700,000	70,000
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000.00	200,000.00	-
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	3,000,000	1,500,000	70,000
22020301	Office Materials and Consumables	3,000,000.00	1,500,000.00	70,000.00

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020305	Printing of Non-security Documents			
<hr/>				
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<hr/>				
220205	Training – General	-	-	-
22020501	Local Training			
<hr/>				
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			



BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE

2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	

Sectoral Summary

Total	1,184,034,910	319,168,196	1,868,873,896
Administration	446,915,584	150,003,749	791,550,199
Economic	419,000,000	44,195,347	731,704,371
Social	318,119,326	124,969,100	345,619,326.0

Administration

Total Economic Sector:						
				10,000,000.00	3,489,554.00	20,000,000.00
1	70841	Construction of Friday Mosque at Kwari,Babaldu,Jata,Kiyako,Y/damai,Juwan Tudu,Hirin,S/dangaje,Bamaina,Funtuwa,Gambara,Dukwana and Injuwawa (On going)	Building Section			
2	70841	Assistace to Community Development Project	Building Section	30,000,000.00	11,910,000.00	20,000,000.00
3	70841	Completion of Daily Prayer Mosque at Kantoga,Iggi,Nasakar,Sakai,Zarena,Ladduga,D/Kawo,Chandam,Tsangayar Ramgwam ,Bakasi and Kangire (On going)			1,980,202.00	
				5,000,000.00		10,000,000.00
4	70841	Construction of Juma'at Mosque at Waza,Kangire,Surko and K/Gana (On going)	Building Section	8,000,000.00	7,489,707.97	8,000,000.00
5	70841	Wallfencing of Grave Yard at Zarenawa	Building Section	2,000,000.00		2,000,000.00

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
6	70841	Wallfencing of Sundumina GraveYard	Building Section			6,000,000.00
7	70841	Wallfencing of Proposed B/kudu Motor Park	Building Section			8,000,000.00
8	70841	Construction of Five daily prayer mosques at Jiboga,Chandam,Kangire,kawo ,Gidan Kaji Dan Zabarma Villege (On Going)	Building Section	10,000,000.00	9,477,957.52	10,000,000.00
9	70841	Construction of Five daily Prayer Mosques at Daurawa Villege	Building Section			5,000,000.00
10	70841	Wall Fncing of Grave Yard at dutsen Mai Dodo (On Going)	Building Section	5,000,000.00	800,000.00	5,000,000.00
11	70841	Completion of Ahlussunna Friday Moques at B/kudu (Phase 1, 2 and 3)	Building Section	4,000,000.00		5,000,000.00
12	70841	Contribution for the Completion of Uncompleted Mosques at B/kudu (On going)	Building Section	10,000,000.00	3,558,619.00	10,000,000.00
13	70841	Construction of 12 No Friday Prayer Mosque at Tawalkal,Kankare,Dakurma and Gargadi	Building Section			31,506,220.00
14	70841	Compelition of Tsangayar Dantaraba Friday Mosque at B/kudu	Building Section	3,000,000.00		4,000,000.00
15	70171	Settlement of Outstanding Liabilities	Building Section	40,909,753.00	28,268,471.00	30,909,753.00
16	70181	Contribution to State and Local Government Joint Projects & Programmes.	Building Section	150,000,000.00	55,000,000.00	150,000,000.00
17	70661	Land Compensation for Proposed Motor Park (On going)	Lands & Survey	10,000,000.00	21,400,000.00	

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
18	70661	Land Compensation	Lands & Survey			5,000,000.00
19	70451	Purchase of 3 No. Vehicles to the Office of the Vice Chairman and Council Leader and Secretary(Toyota Corolla Model)	Admin & General services	5,000,000.00		12,500,000.00
20	70451	Procurement of Operational Vehicle (Golf Wagon) to PHC Office Complex	Admin & General services	2,500,000.00		5,000,000.00
21	70451	Purchase of Utility Vehicle for B/kudu General Hospital Bus	Admin & General services	2,995,831.00		2,995,831.00
22	70451	Purchase of 4 no Motor Cycle For the Contribution to Security Agencies	Admin & General services	2,500,000.00		2,500,000.00
23	70451	Purchase of 13 no Motor Cycle for yourth Empowerment	Admin & General services			9,000,000.00
24	70451	Purchase of official vehicle to the office of the Chairman (Toyota Corolla)	Admin & General services	5,000,000.00		20,000,000.00
25	70451	purchase of 5 no.s motorcycle for ODF SUSTAINABILITY	Admin & General services	2,500,000.00		2,500,000.00
26	70451	Land Compensation for B/kudu New Motor Park (Sure-P)	Admin & General services	5,000,000.00		
27	70451	Purchase of 2 no Hilux	Admin & General services			106,393,395.00
28	70451	purchase of 10 no. Motorcycle	Admin & General services			8,235,000.00
29	70451	Contribution for the purchase of Hilux for Local Government Zonal Inspector	Admin & General services			20,000,000.00

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
30	70451	Purchase of Furniture for Late Malam Sule Mai Tafsir Library	Admin & General	1,000,000.00		1,000,000.00
31	70111	General renovation of Local Government Secretariat	Building Section	4,000,000.00		25,000,000.00
32	70111	Renovation of B/kudu District Head House	Building Section			10,000,000.00
33	70111	General renovation of Local Government Quest House Dutse	Building Section			20,000,000.00
34	70111	Renovation of Local Education Authority (LEA) Secretariat	Building Section			15,000,000.00
35	70611	Construction of District Head Houses at Wurno, Iggi, Kiyako, Bamaina, Sundumina and Y/Damai (On Going)	Building Section	30,000,000.00	3,030,210.00	45,000,000.00
36	70611	General Renovation of 4No. Staff Quarters & 3No. Boys Quarters (On going)	Building Section	3,000,000.00	2,149,028.00	1,500,000.00
37	70611	Renovation of Duplex House at B/kudu	Building Section	5,000,000.00		10,000,000.00
38	70611	Wall Fencing of NYSC Lodge at B/kudu	Building Section	5,000,000.00		8,000,000.00
39	70611	Wall Fencing of Dahiru Bauchi Islamiyya School at Kawo	Building Section			5,000,000.00
40	70611	Wall Fencing of Izala Jumaat Friday Mosque at Tudu Babba	Building Section			5,000,000.00
41	70611	Purchase of Furniture for Chairman Duplex House B/kudu and Local Quest House Dutse	Building Section	8,510,000.00		8,510,000.00

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
42	70611	Furnishing of L.G. PHC Office Complex at B/kudu	Building Section	5,000,000.00		5,000,000.00
43	70611	Re-construction of L.G Secreteriat Stand by Generator Room	Building Section	2,000,000.00		2,000,000.00
44	70611	Construction of Waiting Shade at Gargadi,Jangargari,Nafara,Bigidam,and Dorawa	Building Section	6,000,000.00		4,000,000.00
45	70611	Purchase of Additional Furniture to Local Govt Secreteriat	Building Section	2,000,000.00	1,450,000.00	2,000,000.00
46	70611	Construction of Two Midwery House at Sundumina and Unguwar Ya"	Building Section	5,000,000.00		50,000,000.00
47	70611	Construction of 4 NO Town Gates at Birnin Kudu Town	Building Section			20,000,000.00
48	70611	Construction of District Head Houses at Y/Damai	Building Section	30,000,000.00		
49	70611	Construction of Town Hall at B/kudu (Jodan)	Building Section			15,000,000.00
50	70611	Fencing of New B/kudu Motor Park (SURE -P)	Building Section	20,000,000.00	10,000,000.00	
51	70611	Fencing of New B/kudu Motor Park	Building Section			10,000,000.00
52	70611	Construction of Incinerators Within B/kudu Town (SURE -P)	Building Section	7,000,000.00	7,000,000.00	

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
53	70611	Construction of Incinerators 30 NO Within B/kudu Town	Building Section			10,000,000.00
Economic						
Total Economic				419,000,000	44,195,347	731,704,371
54	70421	Purchase of Water pump generators for Irrigation at Y/damai,K/Gana,Kwangwara,B/kudu, and Kiyako	Agric Dept	3,000,000		3,000,000
55	70421	Tractor Loan Repayment	Agric Dept			66,470,000
56	70421	Purchase of Grains /Transportion	Agric Dept	5,000,000		5,000,000
57	70421	Establismment of Park and Guarding at B/kudu	Agric Dept	1,500,000		1,500,000
58	70421	Construction of SlaughterSlabs at Tukuda,Iggi,Dumus,K/Gana,Jangargari,Sundumina and Kiyako	Agric Dept	5,000,000		5,000,000
59	70421	Renovation of Slaughter House at Babaldu and y/Damai	Agric Dept	2,000,000		4,000,000
60	70421	Drilling of Tub well 140 no at Y/damai,K/Gana,Kwangwara,B/kudu, Kiyako,Iggi,Waza,Badingu,Larau , Jangargari and Safa	Agric Dept	7,000,000		14,351,872
61	70421	Goat Breeding (women empowerment)	Agric Dept	2,000,000		6,882,499
62	70421	Purchases of Fishing Equitment	Agric Dept	2,000,000		2,000,000

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
145						
63	70422	Roadside Tree Planting	Forestry	1,000,000		1,000,000
64	70422	Contribution of IFAD (Part Funding)	Forestry	5,000,000		500,000
65	70422	Establishment of Nursery at B/kudu,Wurno,Sundumina and Kantoga	Forestry	2,000,000		2,000,000
66	70422	Demarcation of Grazing Reservoirs and Cattle routes	Forestry	6,000,000		6,000,000
67	70435	Electrification Project at Chandam,Jukaina,Gambara,Soli,Halinbe,Kuntukulu,Kawo,Ramgwam,Dorawa,Maigwaram,Waza,Hirin,Kwalele, Tsagayar Rangwam	Electrical Section	60,000,000		105,000,000
68	70435	Purchase of Stand by Generator at Local Govt Secretariat and Staff Quarters (60 and 40 kva)	Electrical Section	2,000,000		
69	70435	Extension Of Electricity at B/kudu,Babaldu,Bigidam,Sundumina,Kiyako and Wurno	Electrical Section	15,000,000		20,000,000
70	70435	Purchase of Stand by Generator at Yalwan Damai,and Kafin Gana	Electrical Section	2,000,000		
71	70435	Extension of Electricity at Kangire,Kantoga Health Clinic and Gaturi/Kwadage	Electrical Section	5,000,000		
72	70435	Provision of Solar Lightning System at Jan Ruwa,Kafin Gana,Tukuda,Kawo,Kadangare and Katurje	Electrical Section	5,000,000		32,000,000
73	70435	Purchase of Generator for Streetlight (100kva) Sound proof	Electrical Section	5,000,000		

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
146						
74	70435	Provision of Solar Lightening System at Wurno Health Cleanic	Electrical Sectio	2,000,000		2,000,000
75	70435	Provision of Street Solar Lightening One @each Ward(SURE-P) 4Villeges for 4 Political Wards	Electrical Sectio	10,000,000		
76	70435	Construction of Solar Water Scheme at Juwan Tudu (SURE-P)	Electrical Sectio	9,000,000		
77	70435	Construction of Solar Water Scheme at Juwan Tudu	Electrical Section			3,000,000
78	70411	Construction of Markets Stalls at Babaldu,Kangire, Kiyako, Sundumina , Rumbuwuya ,Kafin Gana , B/kudu and Waza	Trade Section a	3,000,000		11,500,000
79	70411	Renovation of Cartering Rest House at B/kudu	Trade Section a	1,000,000		
80	70411	Consruction of Motor Park at Kantoga and Jangargari	Trade Section a	8,000,000		8,000,000
81	70411	Construction of Market Stall at Tukuda,Rubuwuya,Babaldu,Iggi,Kangire,Kantoga,Nafara,Yarma and Jangargari	Trade Section a	18,500,000		
82	70630	Purchase of Hand Pumps Materials	Rural Water Sup	30,000,000	26,076,000	50,000,000
83	70630	Construction of 2N0. Hand pumps each at Gauraki Tsohuwa, Yalwa, Kawarin Nagge, Jangargari , Yabaza,and Babaldu (On Going)	Rural Water Sup	5,000,000	3,000,000	15,000,000
84	70630	Conversion of Motorized water Scheme to Solar powered Scheme at Kiyako,Kwari, Wanwada Badinuu Kwawwara Jangargari Dumus Shungurum Binidam Mal	Rural Water Sup	5,000,000		85,000,000

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
85	70630	Extention of Pipe Bone Water Systems Within Kangire,Kadangare ,Yalwan Damai, Malamawa and Sundumina	Rural Water Sup	34,000,000		9,000,000
147						
86	70630	Provisiion of Water Supply in Upgraded Primary Health Care at B/kudu	Rural Water Sup	8,000,000		8,000,000
87	70630	Drilling of 15 NO Hand Pumps at Kantoga,Tukuda,kiyako, Kangire, Surko, Y/damai,U/ya and Kwagwara	Rural Water Supply			13,000,000
88	70630	Construction of Solar Water Scheme at Rigar Fadama,Baferi,Gwarji, Yalwa,Gogoriyo,Gauraki Tsohuwa,Tsanyar Billiti,Kawarin Nagge,Waza , Wurno , Chagu Town and Insharuwa Village (On going)	Rural Water Sup	10,000,000	3,214,602	
89	70521	Construction of Culvert and Drainage at Dagwaje,K/gana,Y/damai,Budunga,Kangire,Kawo,U/ya",Tudu Babba,Kadangare,Kantoga,Kwari,Giwa and Surko Town (On Going)	Lands & Survey	10,000,000	3,796,056	10,000,000
90	70521	Construction of Drainage at B/kudu,Tukuda,Iggi,Nafara,Samamiya,Gangara,(On Going)	Lands & Survey	4,000,000	500,000	4,000,000
91	70521	Control of Erosion at Kiyako,Kawo,,Bamaina,Samamiya,Nasakar,Jiboga Badingu, Bindigi Rivers Iggi and B/kudu Morto Park (On Going)	Lands & Survey	20,000,000	5,508,689	39,000,000
92	70521	Construction of Culvert and Drainage at Y/Damai,Kantoga,Tsangaya Layin Dan Jajere,B/kudu Titin Allah Ya Isa and Kangire Health Cleanic	Lands & Survey	6,000,000		68,000,000

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
93	70521	Construction of Culvert and Drainage at Kantoga	Lands & Survey	4,000,000		
		148				
94	70521	Construction of Drainage at Tudun Mahauta B/kudu, Kangire Health Clinic	Lands & Survey	2,000,000		
95	70521	Control of Erosion Accross The Local Government (Ecological Fund)	Lands & Survey	50,000,000		50,000,000
96	70521	Construction of Culvert at Barikin Aya, U/ya'Jata, B/kudu, Tukuda, Halinbe, Dokoki, Tudu Karami, Yabaza, Nafara, Dangaje, Kangire and Dongoli	Lands & Survey	9,000,000		19,000,000
97	70521	Construction of Feeder Road at Kuja-Giwa 5.4 KM (On going)	Lands & Survey	8,000,000	2,100,000	8,000,000
98	70521	Construction of Feeder Road from Kwanar Zanga to Zanga to Dokoki 12 KM	Lands & Survey			10,500,000
99	70521	Construction of Feeder Road from Masaru to Zurkudu 2 KM	Lands & Survey			10,000,000
100	70521	Construction of Feeder Road 3 KM from Nafara to Kunguyun, Tawakkal to Yabaza 1KM	Lands & Survey			10,000,000
101	70521	Construction of Feeder Road from Yalwan Damai to Injuwawa 2 KM	Lands & Survey			12,000,000
102	70521	Construction of Double Culvert at Sabon Gari B/kudu	Lands & Survey	4,000,000		4,000,000
103	70521	Construction of Three Cell Culvert along Tsamiya-Ladduga Road	Lands & Survey	3,000,000		8,000,000

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
104	70521	External works at Quest Hoause Dutse	Lands & Survey	20,000,000		
			149			
Social						
Total Social Sec				318,119,326.0	124,969,099.6	345,619,326.0
105	70912	2% Contribution to Jigawa State University	Education	40,000,000.0	23,121,637.0	40,000,000.0
106	70912	Purchase/repairs of Schools furniture	Education	20,000,000.0	15,162,876.0	8,000,000.0
107	70912	Construction of 1 block of 2 classroom for Islamiyya primary School at Dutse Maidanga,Halinbe,Jata,Yalwa,Migawa,Barwa,Billiti Arewawa and G/damau	Education	5,000,000.0		8,000,000.0
108	70912	Contribution for the Rehabilitation of Islamiyya and Primary school at Sakai,Y/Gabas,Malamawa,Dudun M/Musa,,Jigawar Fulani,Daurawa,Nafara,Warwade,Gauraki Sabuwa and Giwa (On Going)	Education	5,000,000.0	1,700,017.2	8,000,000.0
109	70912	Construction of 4no of 2 Bed Room Simi-detatch House at Hard Reach Areas at Hirim,Safa,Funtuwa,Tukuda and Jigawar Nasara	Education	15,000,000.0		11,000,000.0

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
110	70912	Contribution for the Construction of Islamayya and Primary School at Tukuda Gabas,Jangargari and Asayaya Villege	Education	5,000,000.0		5,000,000.0
		150				
111	70912	Contribution for the General Renovation of Primary Schools Across the L.G (SURE-P)	Education	25,500,000.0		
112	70912	Contribution for the General Renovation of Primary Schools at Hirin and Kakingana and Bakin Kuja	Education			7,900,000.0
113	70912	Construction of Islamiyya at Mohd Nafaji (Alhaji kwado)	Education			10,000,000.0
114	70912	Construction of 11 no Islamiyya School at Migawa,Barwa,Babuwawa,Iggi,Tudun M/Musa, and Kantoga	Education	15,000,000.0	2,583,997.0	15,000,000.0
115	70740	Purchase of Medical Equipment for Health Clinics at B/kudu,Babaldu,Kiyako,Lafiya,U/Ya ,Kantoga, Sundumina and Kangire	Health	5,000,000.0	850,567.0	8,000,000.0
116	70740	Construction of Health Post at Billiti,Waza,Chagu,Ijuwawa,Hirin,Badingu,Iggi,Rumbuwuya,Warwade,Za nga,Gangara,Jangargari and Kura (On Going)	Health	10,000,000.0	1,701,133.0	28,100,000.0
117	70740	Consruction of Health Post accross the 11 Wards of the Local Govt	Health			
118	70740	Construction of 2 Bed Room for Health Wokers at Badingu,Tukuda,Kwangwara and Arobade.	Health	5,000,000.0		5,000,000.0
119	70740	Construction of Public Convience at Market and Motor part at B/kudu	Health	5,000,000.0		10,000,000.0

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	
120	70740	Construction of 11 No Health post One at each Ward	Health	10,000,000.0		
		151				
121	70740	Construction of Primary Health Care Centre at Masaya,K/Gana,Jukaina and Maidubu	Health			20,000,000.0
122	70740	Construction of Standard Delivery Room In lineWard at Makarantar Makafi Primary Health Care Clinic B/kudu	Health			25,000,000.0
123	70740	Construction of Primary Health Care Office Complex at B/kudu Including Furniture.	Health	10,000,000.0		20,000,000.0
124	70740	Renovation of Primary Healthcare clinic Dokoki,Iggi,Tukuda,Yarma,Kawo,Kangire,Kiyako,Kwagwara,Nafara,Kwari Samammiya and Badingu (On going)	Health	15,000,000.0	2,841,726.4	14,000,000.0
125	70740	General Renovation of Primary health Care Across The L.G (SURE-P)	Health	25,500,000.0		
126	70131	Purchase of security equipments	Information, Yout.	2,619,326.0	2,494,000.0	2,619,326.0
127	70810	Renovation of women center and Purchase of Material	Information, Yout.	5,000,000.0	2,878,146.0	5,000,000.0
128	70810	Youth Empowerment	Information, Yout.	31,500,000.0		20,000,000.0
124	70810	Women Empowerment	Information, Youths, Sports & Culture			10,000,000.0
125	70810	Purchase of relief materials (palliatives)	Social Welfare	30,000,000.0	10,420,000.0	5,000,000.0

BIRNIN KUDU LOCAL GOVERNMENT COUNCIL JIGAWA STATE						
2024 Approved Estimates - Capital Expenditure by Sectors						
Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	

126	70810	Purchase of White Hiting (Likaffani) and (Makara) for Distribution to 209 Priday Mosque	Social Welfare	3,000,000.0		10,000,000.0
127	70810	Social Intervention Programme (sip)	Social Welfare	30,000,000.0	61,215,000.0	50,000,000.0
152						

BIRNIN KUDU LOCAL GOVERNMENT
2023 Approved Estimates - Capital Expenditure by Functions

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved estimates
				Approved	Actual	

Sectoral Summary

Grand Total by Functions				916,915,584	290,457,140	
701 - General Public Services				194,909,753	83,268,471	208,529,079
704 - Economic Affairs				181,995,831	-	273,230,202
705 - Environmental Protection				43,000,000	9,804,745	72,000,000
706 - Housing and Community Amenities				203,510,000	53,506,210	303,010,000
707 - Health				35,000,000	-	51,100,000
708 - Recreation, Culture and Religion				153,500,000	101,309,186	154,000,000
709 - Education				105,000,000	42,568,527	67,000,000

- 267,119,326

701 - General Public Services				194,909,753	83,268,471	208,529,079
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23	70111	General renovation of Local Government Secretariat	Building Section	4,000,000		25,000,000
100	70131	Purchase of security equipments	Information, Youths, Sports & Culture			2,619,326
14	70171	Settlement of Outstanding Liabilities	Building Section	40,909,753	28,268,471	30,909,753
15	70181	Contribution to State and Local Government Joint Projects &	Building Section	150,000,000	55,000,000	150,000,000

704 - Economic Affairs				181,995,831	-	273,230,202
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61	70411	Construction of Markets Stalls at Babaldu, Kiyako and B/kudu	Trade Section and Cooperatives	3,000,000		11,500,000
64	70411	Renovation of Catering Rest House at B/kudu	Trade Section and Cooperatives	1,000,000		-
65	70411	Construction of Motor Park at Kantoga, Jangargari, and B/kudu	Trade Section and Cooperatives	8,000,000		8,000,000
66	70411	Construction of Market Stall at Tukuda, Sundumina, K/Gana, Runbuwaya, and Iggi	Trade Section and Cooperatives	18,500,000		-

40	70421	Purchase of Water Pump Generator for Irrigation (at 11 Wai	Agric Dept	3,000,000		3,000,000
41	70421	Purchase of Grains /Transportation (SESAME)	Agric Dept	5,000,000		5,000,000
42	70421	Construction of Slaughter Slabs at Tukuda, Iggi, and Dumus	Agric Dept	5,000,000		5,000,000
43	70421	Renovation of Slaughter House at Babaldu and Y/Damai	Agric Dept	2,000,000	-	4,000,000
44	70421	Drilling of Tub Well 140 no at 11 Wards	Agric Dept	7,000,000	-	14,351,872
45	70421	Goat Breeding (women empowerment)	Agric Dept	2,000,000		6,882,499
46	70421	Purchases of Fish Equipment	Agric Dept	2,000,000		2,000,000
47	70422	Roadside Tree Planting	Forestry	1,000,000		1,000,000
48	70422	Establishment of Nursery at B/kudu, Wurno, Sundumina	Forestry	2,000,000	-	2,000,000
49	70422	Demarcation of Grazing Reservoirs and Cattle routes	Forestry	6,000,000		6,000,000
50	70435	Electrification Project at Chandam, Budunga, Kwalele, T/Babba, Gambara	Electrical Section	60,000,000		105,000,000
53	70435	Purchase of Stand by Generator at Local Govt Secretariat and Staffs Quarters (60 and 40 kva)	Electrical Section	2,000,000		-
54	70435	Extension Of Electricity at B/kudu, Bigidam, Sundumina, Kiyako	Electrical Section	15,000,000	-	20,000,000
55	70435	Purchase of Stand by Generator at Y/Damai, and Kafin Gana	Electrical Section	2,000,000	-	-
56	70435	Rehabilitation of Electricity Lines Kangire, Kantoga, Health Cleanic and Gatari/Kwatai	Electrical Section	5,000,000		-
57	70435	Provision of Solar Lightening at PHC Office	Electrical Section	5,000,000		32,000,000
58	70435	Purchase of Generator for Street Light (100kva) Sound Proof	Electrical Section	5,000,000		-
59	70435	Provision of Solar Lightening System at Wurno Health Cleanic	Electrical Section	2,000,000		2,000,000
17	70451	Purchase of 4 No. Vehicles to the Office of the Chairman, Vice Chairman, Sec, Council leader and DAGS	Admin & General services	5,000,000		12,500,000
18	70451	Procurement of Operative Vehicle (Golf Wagon)	Admin & General services	2,500,000		5,000,000
19	70451	Purchase of Black Golf Wagon Utility Vehicle to Vigilante	Admin & General services	2,995,831		2,995,831

20	70451	Purchase of One Motor Cycle For Despatch Reder & Yan Bulala (on-going)	Admin & General services	2,500,000		2,500,000
21	70451	Purchase of official vehicle to the office of the Chairman (Jeep PRADO)	Admin & General services	5,000,000		20,000,000
22	70451	purchase of 5 no.s motorcycle for ODF SUSTAINABILITY		2,500,000	-	2,500,000
705 - Environmental Protection				43,000,000	9,804,745	72,000,000
83	70521	Construction of Drainage at D/Gaje,K/Gana	Lands & Survey	10,000,000	3,796,056	10,000,000
84	70521	Construction of Drainage at B/Kudu,Tukuda,Iggi,Nafara	Lands & Survey	4,000,000	500,000	4,000,000
85	70521	CONTROL OF Erosion at Y/Dmai,Kiyako,Kawo,B/kudu,		20,000,000	5,508,689	39,000,000
86	70521	Construction of drainage at Barikin Aya,Jata,Bkudu	Lands & Survey	9,000,000		19,000,000
706 - Housing and Community Amenities				203,510,000	53,506,210	303,010,000
24	70611	Renovation of District Head House at Wurno,B/kubu,Iggi	Building Section	30,000,000	3,030,210	45,000,000
25	70611	General Renovation of 4No. Staff Quarters & 3No. Boys Qua	Building Section	3,000,000		1,500,000
26	70611	Renovation of Duplex House at B/kudu	Building Section	5,000,000		10,000,000
27	70611	Wall Ferncing of NYSC Lodge at B/kudu	Building Section	5,000,000		8,000,000
29	70611	Purchase of Furniture for Chairman Duplex House	Building Section	8,510,000		8,510,000
30	70611	Furnishing of L.G. PHC Office Complex at B/kudu	Building Section	5,000,000	-	5,000,000
31	70611	Re-construction of L.G Secretriare Stand by Generator Hous	Building Section	2,000,000		2,000,000
33	70611	Construction of Waiting Shade at Gargadi,Korsa,Bamaina	Building Section	6,000,000		4,000,000
34	70611	Furchase of Additional Furniture to Local Govt Secreteriat	Building Section	2,000,000		2,000,000
35	70611	Construction of Two Midwery House at B/kudu	Building Section	5,000,000		50,000,000
37	70611	Construction of District Head Houses at Y/Damai	Building Section	30,000,000		-
68	70630	Purchase of Hand Pumps Materials	Rural Water Supply	30,000,000	26,076,000	50,000,000
70	70630	Construction of 2N0. Hand pumps across each of the Eleven	Rural Water Supply	5,000,000	3,000,000	15,000,000
72	70630	Conversion of Motorized Water Scheme to Solar powered Scheme across the Local Govt	Rural Water Supply	5,000,000		85,000,000
73	70630	Provision of Water Supply Within Kagire	Rural Water Supply	34,000,000	-	9,000,000
75	70630	Costruction of Solar Water Scheme at PHC	Rural Water Supply	8,000,000		8,000,000

77	70630	Construction of Solar Water Scheme at Rigar Fadama	Rural Water Supply	10,000,000		-
16	70661	Land Compensation	Lands & Survey	10,000,000	21,400,000	-
707 - Health				35,000,000		51,100,000
94	70740	Purchase of insecticide treated mosquito net to pregnant women.	Health	5,000,000		8,000,000
95	70740	Construction of Health Post at Aduwa & Kauzawa	Health	10,000,000		28,100,000
96	70740	Construction of Primary Health Care Office at K/Hausa	Health	5,000,000		5,000,000
97	70740	Construction of Public Convenience at Market and Motor K/Hausa and Bulangu	Health	5,000,000		10,000,000
98	70740	Renovation of PHC Facilities at Gurgun Daho and Zago	Health	10,000,000		-
708 - Recreation, Culture and Religion				153,500,000	101,309,186	154,000,000
101	70810	Renovation of women center at B/kudu	Information, Youths, Sports & Culture	5,000,000	2,878,146	5,000,000
102	70810	Youth Empowerment	Information, Youths, Sports & Culture	31,500,000	-	20,000,000
103	70810	Purchase of relief materials	Social Welfare	30,000,000	10,420,000	5,000,000
106	70810	Social Security Intervention Programme	Social Welfare	30,000,000	61,215,000	50,000,000
1	70841	Construction of Friday Mosque at Kafin Hausa, Bulangu, Gandun Sarki, Sarawa, Gafaya and Sabongidan Mezan	Building Section	10,000,000	3,489,554	20,000,000
2	70841	Completion of Daily Prayer Mosque at Kore, zangon Kanya and Bujaye	Building Section	5,000,000	1,980,202	10,000,000
3	70841	Completion of Juma'at Mosque at G/Sarki, Sarawa, gafaya, S/Gidan Mezan	Building Section	8,000,000	7,489,708	8,000,000
4	70841	Wallfencing of K/Hausa Grave Yard (Phase I) on-going	Building Section	2,000,000	-	2,000,000
6	70841	Construction of Five daily prayer at Saltanmawa, Tuminjira, K/Fada, Takai Gari, Dungu, Duwameri Tsangaya and other locations	Building Section	10,000,000	9,477,958	10,000,000
7	70841	Wall Fencing of K/Hausa and Bulangu Eid Ground	Building Section	5,000,000	800,000	5,000,000

8	70841	Construction of Friday Mosque at Malamawar Sateri and Kiri	Building Section	4,000,000	-	5,000,000
9	70841	Construction of Five daily Prayer Mosque at each 11 wards	Building Section	10,000,000	3,558,619	10,000,000
10	70841	Construction of juma'at Mosque at Iufuda, Chiyayi, G/Kargo, Sharbi.	Building Section	3,000,000	-	4,000,000

709 - Education				105,000,000	42,568,527	92,000,000
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88	70912	Purchase/repairs of Schools furniture	Education	20,000,000	15,162,876	5,000,000
89	70912	Construction of 1 block of 2 classroom for Islamiyya primary school each at Wards	Education	5,000,000	-	8,000,000
90	70912	Construction of 1 block of 2 class rooms for Islamiyya school at Waloyi	Education	5,000,000	1,700,017	8,000,000
91	70912	Contribution for the Construction of 4no of 2 Bet Room Simidtatch House at Head Reach Areas	Education	15,000,000	-	11,000,000
92	70912	Contribution for the Construction of One Block of Two Classroom at Tukuda Gabas, Jangagari	Education	5,000,000	-	5,000,000
93	70912	Contribution for the Construction of 1 block of 2 classroom (One at Each Wards)	Education	15,000,000	2,583,997	15,000,000
87	70912	2% Contribution to Jigawa State University	Education	40,000,000	23,121,637	40,000,000

xxxx Local Government
2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	

Administrative entity Code:			Administrative Code:			
23			CAPITAL EXPENDITURE			
2301			FIXED ASSETS PURCHASED			
230101			Purchase of Fixed Assets – General			
23010101			Purchase/Acquisition of Land			
23010102			Purchase of office Buildings			
23010103			Purchase of Residential Buildings			
23010104			Purchase of Motor Cycles			
23010105			Purchase of Motor Vehicles			
23010106			Purchase of Vans			
23010107			Purchase of Trucks			
23010108			Purchase of Buses			
23010109			Purchase of Sea Boats			
23010110			Purchase of Ships			
23010111			Purchase of Trains			
23010112			Purchase of office Furniture and Fittings			
23010113			Purchase of Computers			
23010114			Purchase of Computer Printers			

xxxx Local Government
2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23010115			Purchase of Photocopying Machines			
23010116			Purchase of Typewriters			
23010117			Purchase of Shredding Machines			
23010118			Purchase of Scanners			
23010119			Purchase of Power Generating Set			
23010120			Purchase of canteen / Kitchen Equipment			
23010121			Purchase of Residential Furniture			
23010122			Purchase of Health / Medical Equipment			
23010123			Purchase of Fire Fighting Equipment			
23010124			Purchase of Teaching / Learning Aid Equipment			
23010125			Purchase of Library Books & Equipment			
23010126			Purchase of Sporting / Gaming Equipment			
23010127			Purchase of Agricultural Equipment			
23010128			Purchase of Security Equipment			
23010129			Purchase of Industrial Equipment			
23010130			Purchase of Recreational Facilities			

xxxx Local Government
2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23010131			Purchase of Air Navigational Equipment			
23010133			Purchases of Surveying Equipment			
23010134			Purchase of Diving Equipment			
23010137			Purchase of Ship Spare/Maintenance			
23010138			Purchase of Aero Spares/Maintenance			
23010139			Purchase of Tricycle			
23010140			Purchase of Information / Communication Equipment			
23010141			Purchase of School Furniture			
23010142			Purchase of Laboratory Equipment			
23010143			Purchase of Workshop Tools / Equipment			
23010144			Purchase of Heavy Plants and Equipment			
23010145			Acquisition of Tertiary Education Assets (Construction and Facilities)			
23010146			Purchase of Other ICT equipment			
23010147			Purchase of office Equipment			
2302			CONSTRUCTION / PROVISION			
230201			Construction/Provision of Fixed Assets - General			

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Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23020101			Construction/Provision of office Buildings			
23020102			Construction/Provision of Residential Buildings			
23020103			Construction/Provision of Electricity / Solar Power			
23020104			Construction/Provision of Housing			
23020105			Construction/Provision of Water Facilities			
23020106			Construction/Provision of Hospitals/Health Centres			
23020107			Construction/Provision of Public Schools			
23020110			Construction / Provision of Fire Fighting Stations			
23020111			Construction / Provision of Libraries			
23020112			Construction / Provision of Sporting Facilities			
23020113			Construction / Provision of Agricultural Facilities			
23020114			Construction / Provision of Roads			
23020115			Construction / Provision of Rail-Ways			
23020116			Construction / Provision of Water-Ways			
23020117			Construction / Provision of Air-Port / Aerodromes			
23020118			Construction / Provision of Infrastructure			

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IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23020119			Construction / Provision of Recreational Facilities			
23020122			Construction of Boundary Pillars/ Right of Ways			
23020123			Construction of Traffic /Street Lights			
23020124			Construction of Markets/Parks			
23020125			Construction of Power Generating Plants			
23020126			Construction/Provision of Cemeteries			
23020127			Construction of ICT Infrastructures			
23020128			Construction of Dams			
23020129			Construction of Irrigation Canals			
23020130			Construction / Provision of Boundary Pillars			
23020131			Construction/Provision of Religious Structures			
23020132			Construction/Provision of Other Institutional Structures			
23020133			Construction/Provision of Public Convenience			
23020134			Grazing Reserves Development			
23020135			Micro Credit and Business Start-up Support			
23020137			Artisan Training / Skill Acquisition			

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Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23020138			Recapitalization and Investments			
23020139			Construction of Bridges and Culverts			
23020140			Construction of Drainages, Barrages & other Erosion Control Structures			
23020141			Development of Health Training Institutions			
23020142			Provision of Sanitation Facilities			
23020143			Development of Fadama Lands			
23020144			Development of Agriculture			
2303			REHABILITATION / REPAIRS			
230301			Rehabilitation/Repairs of Fixed Assets - General			
23030101			Rehabilitation/Repairs of Residential Buildings			
23030102			Rehabilitation/Repairs – Electricity			
23030103			Rehabilitation/Repairs – Housing			
23030104			Rehabilitation/Repairs - Water Facilities			
23030105			Rehabilitation/Repairs-Hospitals/Health Centres			
23030106			Rehabilitation/Repairs - Public Schools			
23030109			Rehabilitation / Repairs - Fire Fighting Stations			

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IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23030110			Rehabilitation / Repairs – Libraries			
23030111			Rehabilitation / Repairs - Sporting Facilities			
23030112			Rehabilitation / Repairs - Agricultural Facilities			
23030113			Rehabilitation / Repairs – Roads			
23030114			Rehabilitation / Repairs – Railways			
23030115			Rehabilitation / Repairs - Water-Way			
23030116			Rehabilitation / Repairs - Air-Port / Aerodromes			
23030118			Rehabilitation / Repairs - Recreational Facilities			
23030119			Rehabilitation / Repairs - Air Navigational Equipment			
23030121			Rehabilitation / Repairs of office Buildings			
23030122			Rehabilitation/Repairs of Boundaries			
23030123			Rehabilitation/Repairs- Traffic /Street Lights			
23030124			Rehabilitation/Repairs- Markets/Parks			
23030125			Rehabilitation/Repairs- Power Generating Plants			
23030126			Rehabilitation/Repairs of Cemeteries			
23030127			Rehabilitation/Repairs- ICT Infrastructures			

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IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23030128			Rehabilitation of Dams			
23030129			Rehabilitation of Irrigation Facilities			
23030130			Rehabilitation/Repairs of Other Institutional Buildings			
23030131			Rehabilitation/Repairs of Other Infrastructure			
23030132			Rehabilitation/Repairs of Other Plants & Machineries			
23030133			Rehabilitation/Repairs of Other facilities			
2304			PRESERVATION OF THE ENVIRONMENT			
230401			Preservation of the Environment - General			
23040101			Tree Planting			
23040102			Erosion & Flood Control			
23040103			Wildlife & Nature Conservation			
23040104			Industrial Pollution Prevention & Control			
			Water and Environmental Pollution Prevention & Control			
23040106			Nurseries and Seedlings			
23040107			Forests and Shelterbelts			
23040108			Parks and Gardens			

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Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23040109			Alternative Energy Development			
2305			OTHER CAPITAL PROJECTS			
230501			Acquisition of Non-Tangible Asset			
23050101			Research & Development and Census/Surveys			
23050102			Computer Software Acquisition			
23050103			Monitoring and Evaluation			
23050104			Anniversaries/Celebrations			
23050107			Margin for increases in Costs			
23050108			Capacity Building / Human Resource Development			
23050110			Procurement of Livestock			
23050111			Veterinary Clinic Assets			
23050112			Procurement of Chemicals, Pesticides and Pest Control Equipment			
23050113			Nutrition Interventions (RuTF, IYCF, etc)			
23050114			Maternal and Child Healthcare Services			
23050115			Social Welfare Institutions Developmental Activities			
23050116			Purchase of Non-perishable materials			

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Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23050117			Counter funding of Development Assistance			
23050118			Purchase of Agricultural Inputs - Seeds, Fertilizer, etc.			
23050135			Dev. of Ward Level Health Facilities for Basic Healthcare Provision			