

SUMMARY OF RECURRENT EXPENDITURE ESTIMATES, 2024

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BIRNIWA LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2024 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
		CONSOLIDATED SUMMARY		581,322,501	2,789,175,260
			832,847,979	1,377,202,980	2,207,852,759
	10000000000	ADMINISTRATIVE SECTOR	120,541,020	204,800,000	325,341,020
1	011100100100	Office of the Chairm	52,606,887	54,000,000	106,606,887
2	011200100100	Legislative Council	39,423,839	54,500,000	93,923,839
3	012500100100 - Adm	Administration & Ge	28,510,294	96,300,000	124,810,294
4	014800100100	Local Government El	-	-	-
	20000000000	ECONOMIC SECTOR	87,711,435	680,460,000	768,171,435
10	021500100100	Agriculture Section	4,600,135	18,500,000	23,100,135
11	021500100200	Forestry Section	4,536,256	15,700,000	20,236,256
12	021500100300	Livestock Section (Ve	15,409,342	10,500,000	25,909,342
7	022000100100 - Trea	Treasury Account Se	16,645,808	337,500,000	354,145,808
9	022000100300	Internal Audit	2,144,112	400,000	2,544,112
	022000300000	Planning, Research &	7,936,296	10,000,000	17,936,296
	22000300200	Monitoring & Evalua	7,936,296	10,000,000	17,936,296
	22000300300	Statistics	6,864,526	17,000,000	23,864,526
8	022000100100 - Trea	Treasury Revenue Si	7,604,136	12,100,000	19,704,136
13	023400100100	Road & Communicat	2,852,448	33,200,000	36,052,448
14	023400100200	Mechanical Section	4,764,444	65,360,000	70,124,444
15	023400100300	Electrical Section	1,601,568	113,500,000	115,101,568
16	023400100400	Land & Survey Sectic	2,256,012	4,500,000	6,756,012
17	023400100500	Building Section	2,560,056	32,200,000	34,760,056
	30000000000	SOCIAL SECTOR	624,595,524	491,942,980	1,114,340,304
18	051700000000	Local Education Auti	-	-	-
19	051700100100	Education (Non-Teac	28,607,371	20,000,000	48,607,371
20	051700100200	Education (Teaching	433,141,760	50,000,000	483,141,760
21	051700100300	Adult Education		7,156,880	7,156,880
22	051700100400	Other Education	-	-	-
23	052100100100	Preventive (Water, S	31,094,202	61,500,000	92,594,202
24	052100100200	Curative	109,353,260	53,600,100	162,953,360
25	052100100300	Rural Water Supply	5,791,346	104,700,000	110,491,346
26	055200100100	Traditional Officer (I	-	110,000,000	110,000,000
27	055100100100	Community Develop	6,003,384	30,200,000	34,005,184
28	055100100200	Information, Youth,	4,445,452	9,200,000	13,645,452
29	055100100300	Social Welfare Sectic	5,726,317	38,386,000	44,112,317
30	055100100400	Trade Section and Cc	432,432	7,200,000	7,632,432

Budget Code	Details of Revenue	2024 Approved Estimates (N)	2023	
			Approved Estimates (N) Revised	Outturns (N) 2023
1	Revenue	4,107,947,566	2,976,742,971	1,683,550,262
11	LOCAL GOVT. SHARE OF FAAC	4,050,000,000	2,630,000,000	1,651,918,532
1101	Local Government Share of FAAC Revenues	4,050,000,000	2,630,000,000	1,651,918,532
110101	Statutory Allocation	1,090,276,366	1,600,000,000	772,446,283
110102	Value Added Tax	1,400,000,000	800,000,000	663,790,124
110103	Other FAAC Revenues	1,559,723,634	230,000,000	215,682,125
12	INDEPENDENT REVENUES	56,840,000	64,005,000	31,631,730
1201	Tax Revenue	50,000	100,000	
120101	Personal Incomes Tax	50,000	1,100,000	
120102	Corporate Taxes		-	
120103	Other Taxes		1,100,000	
1202	Non-Tax Revenue	56,790,000	63,905,000	30,554,488
120201	Licenses - General	5,790,000	35,385,000	3,435,940
120202	Mining Rents		-	
120203	Royalties		-	
120204	Fees - General	30,320,000	1,895,000	10,539,747
120205	Fines - General		-	
120206	Sales - General	3,630,000	6,525,000	2,757,905
120207	Earnings - General	8,600,000	9,500,000	7,580,000
120208	Rent on Government Buildings - General	1,100,000	3,500,000	1,500,000
120209	Rent on Land & Others - General	2,000,000		2,593,892
120210	REPAYMENTS - GENERAL	5,350,000	5,000,000	3,800,000
120211	Investment Income		-	
120212	Interest Earned		1,000,000	
120213	Reimbursement - General	2,000,000	1,100,000	1,317,064.40
13	AID AND GRANTS		20,000,000	
1301	AID		-	
130101	Domestic Aid		-	
130102	Foreign Aid		-	
1302	GRANTS		20,000,000	
130201	Domestic Grants		20,000,000	
130202	Foreign Grants		-	
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,107,566.00	262,737,971	300,423,077.05

1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF		-	300,423,077.05
140101	TRANSFER FROM CRF TO CDF GENERAL	1,107,566.00	42,737,971	1,107,566.00
1461612	TRANSFER FROM STABILIZATION FUND		220,000,000	300,000,000.00
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	4,050,000,000	2,630,000,000	
1101	LOCAL GOVT. SHARE OF FAAC	4,050,000,000	2,630,000,000	
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,090,276,366	1,600,000,000	
11010101	Statutory Allocation	1,090,276,366	1,600,000,000	772,446,282.77
11010102	Arrears of Statutory Allocation		-	
110102	LOCAL GOVT. SHARE OF VAT	1,400,000,000	800,000,000	663,790,124
11010201	Share of VAT	1,400,000,000	800,000,000	663,790,123.82
11010202	Arrears of VAT		-	
110103	LOCAL GOV. SHARE OF OTHER FAAC REVENUES	1,559,723,634.00	230,000,000	
11010301	Excess Crude Oil Revenue		-	333,502,154.00
11010302	Federal Stabilisation and Reserves	250,000,000	50,000,000	84,701,575.48
11010304	Forex Equalisation	959,723,634	130,000,000	35,257,341.05
11010305	Exchange Gain	350,000,000	50,000,000	139,964,427.39
11010306	Share of Solid Minerals			
11010310	Refund of Excess Bank Charges from Federation Account		-	
12	Independent Revenue	56,840,000	62,005,000	31,631,730
1201	TAX REVENUE	50,000	100,000	
120101	PERSONAL TAXES	50,000	100,000	
12010101	Pay-As-You-Earn (Public Sector)		100,000	
12010112	Pay-As-You-Earn (Non-Public-Sector)		-	
12010113	Direct Assessment Tax		-	
12010114	Direct Assessment on Mix-Income		-	
12010115	Direct Assessment on Expatriates		-	
12010116	Direct Assessment on Informal Sector		-	
12010117	Direct Assessment on Affluent		-	
12010118	Other Special Taxes			
120102	Corporate Taxes		-	
12010201	N/A			
120103	Other Taxes		1,100,000	830,000

12010302	Pool Betting Tax			
12010303	Development Tax/Levy			
12010306	Education Levy			
12010307	Withholding Tax On Bank Deposits			
12010308	Withholding Tax on Non-limited Liability Company/Contractors			
12010309	Withholding Tax on Dividend			
12010310	Withholding Tax on Rent			
12010311	Withholding Tax on Bank Interest			
12010312	Withholding Tax on Directors Fees			
12010313	Withholding Tax on Contracts			
12010314	Withholding Tax on Professional Fees			
12010315	Withholding Tax on Management Fees			
12010316	Other Withholding Tax			
12010317	Capital Transfer Tax			
12010318	Property Tax			
12010319	Stamp Duties			
12010320	Development Levy			
12010320	Tenement rate(service provider)		1,000,000	830,000
12010320	Ground Rate		100,000	
1202	NON-TAX REVENUE		66,105,000	
120201	Licenses - General	5,790,000	5,050,000	
12020105	Radio / Television Station Licenses			
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License			
12020111	Bake / Bakery House Licenses			
12020113	Brick-making, etc, Licenses			
12020114	Cart Licenses	300,000	200,000	159,000
12020114	hackney permit license fees	500,000	100,000	746,440
12020114	Motorcycle license fees	200,000	200,000	183,000
12020115	Dane Gun Licenses			
12020116	Cattle Dealler Licenses			
12020117	Dried Fish & Meat Licenses			
12020118	Hawker's Permits/Squaters/Hawker's Permit	300,000	500,000	57,000
12020119	Fishing Permits/Hackney permit license fees			
12020120				
12020121	Hunting Permits/Hunting License fees	100,000	20,000	52,100
12020122	Produce Buying Licenses			
12020126	Tractor Hiring Services/Hire charges (THS)	3,000,000	2,000,000	1,600,000
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations Licenses	250,000	250,000	88,000
12020132	Motor Vehicle Licenses			

12020133	Drivers' Licenses			
12020134	Patent Medicine & Drug Stores Licenses			
12020135	Private School Licenses			
12020136	Health Facilities Licenses			
12020137	Trade / Kiosk Permit Licenses	30,000	30,000	19,000
12020138	Forestry / Timber Licence			
12020140	Lottery Permit			
12020141	Hide and Skin Buyers License			
12020142	Hide and Skin Export Health Certificate			
12020143	Other Animals Certificate			
12020144	Animal Import Permit			
12020145	Licence Renewal of Private Hospitals/Clinics			
12020146	Fire Safety Licence			
12020147	Licence of Hotels and Restaurants/Eating House	100,000	50,000	48,000
12020148	Food and Water Processing Licence			
12020149	Communication Equipment Installation Permit			
12020150	Hides & Skin Export Premises License			
12020151	Cattle Traders Certificate			
12020152	Trophies Dealers Permit			
12020153	Product Buyers Licenses and Registration of Stores			
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit			
12020157	Public Conveniences Permit			
12020158	Minor Industrial Licence Fees			
12020159	Welding Machine License	100,000	50,000	45,000
12020160	Auto Spare Parts /vehicle spare part fees	100,000	60,000	32,400
12020161	Building Materials / Block Making Licence Fees	500,000	1,500,000	367,000
12020162	Sewing / Tailoring Services	100,000	50,000	
12020163	Barbing Salon / Boutque Services Fees	50,000	20,000	5,000
12020163	Loca Hair Barbing Saloon fees	20,000	20,000	11,000
12020163	vulcanizer license fees	20,000	25,000	
12020733	Slaughter fees/Abbatoir fee	200,000	300,000	23,000
	Panel Beaters License fees	20,000	20,000	
120202	Mining Rents		-	
12020201	N/A			
120203	Royalties		-	
12020301	N/A			
120204	Fees - General	30,320,000	37,810,000	
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	5,000,000	3,000,000	2,185,750
12020418	Marriage / Divorce Fees	500,000	500,000	312,185
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	15,000,000	20,000,000	283,256
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees/sanitation services		150,000	
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			
12020438	Survey / Planning / Building Fees		350,000	
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			
12020443	Birth & Death Registration Fees		2,000,000	283,256
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	3,000,000	3,000,000	2,400,020
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees	50,000	50,000	30,000
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	50,000	50,000	
12020452	School/ Tuition/ Examination Fees			
12020453	Applications Fees			
12020454	Parking Fees			
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate			
12020456	School/ Tuition/ Registration / Examination			
12020457	Affiliation Charges			
12020458	Unity/Staff/Other School Fees/Levies			
12020459	Customary Right Of Occupancy Fees	1,000,000	1,000,000	450,000
12020460	Building Plan Approval Fees	500,000	200,000	600,000
12020461	Title / Plot Transfer Fees / Commission	100,000	50,000	
12020462	Publication Fees			
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees	3,000,000		

12020467	Training Fees			
12020468	Milling Charges/rice mill/ cassava grinding fees		50,000	
12020468	Ingredient license fees		20,000	
12020468	Corn grinding license fees	20,000	20,000	5,000
12020468	Painting/ spraying/sign workshop fees		20,000	
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 vehicle Permit/Motor park		3,000,000	3,800,000
12020476	Vehicle Inspection		25,000	
12020477	Registration of Audit and Accounting Firm			
12020478	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc	50,000	25,000	
12020479	Motor Vehicles, Taxi & Motor Cycle (Achan) Registra	200,000	200,000	33,000
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/Battery,POS license fees	50,000	50,000	12,000
12020493	Auto Mechanic /Car Wash Registration Fees	100,000	50,000	24,100
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	100,000		
12020495	Passenger Manifest and Way Bill			
12020496	Rent Tribunal Fees			
12020497	Vetting of Contract Agreement			
12020498	Meat Inspection Fees			
12020499	Slaughter Stock Fees/slaughter House	200,000	500,000	66,200
12020500	Business Centre Operations/shop and shorping centre	500,000	3,500,000	55,000
120205	Fines - General		-	
12020501	Fines			
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine			
12020504	Penalty for Offences / Impoundments			

120206	Sales - General	3,630,000	7,250,000	
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable Items	1,500,000	1,000,000	850,000
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/sales farm prod	2,000,000	2,000,000	1,648,427
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/Rent on L.G Building		1,500,000	
12020615	Sales of Uniforms			
12020616	Sales of Application Forms			
12020617	Sales Of Plan Phostat Print/Map/typing institute fees		50,000	
12020618	Sales Of Reagents & Chemicals			
12020619	Sales Of Flags/Potraits			
12020620	Sales Of Other Government Properties		2,000,000	
12020621	Sales Of Government Panapharella (Flags, Portraits, Art Works Etc)			
12020622	Sales of Photographs/Photo studio license fees	30,000	20,000	15,000
12020623	Advertisement			
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/sales of stores		30,000	36,800
12020629	Sales of finished Products			
12020630	Sales of Women Centre Product and Hire of Equipments			
12020631	Sales of Fishing Gears/ Dry fish/meat fees		500,000	186,678
12020631	Butches licens fees	50,000	50,000	21,000
12020631	cool room license fees	50,000	100,000	
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	8,600,000	7,050,000	5,530,000
12020701	Earnings From Cattle Markets/cattle dealers license fe	2,000,000	2,000,000	1,033,000
12020701	cattle dealer license fees	500,000		
12020702	Earnings From Markets/	5,000,000	3,000,000	4,497,000
12020703	Earnings From Hire Of Plants & Equipment			

12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			
12020705	Earnings From Motor Parks	500,000		
12020706	Earnings from Tolls of Expressway			
12020707	Earnings from Medical Services			
12020708	Earnings from Agricultural Produce			
12020709	Earnings from Tourism/Culture/Arts Centres			
12020710	Earnings from Guest Houses			
12020711	Earnings from Commercial Activities (Shops & Shopping)	500,000	-	
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	100,000		
12020721	Fire Service			
12020722	Drug Revolving Fund			
12020723	Car Hire / SUV Services			
12020724	Catering Services			
12020725	Broadband Access Network Proceeds		1,000,000	
12020726	Dividend on Investment		1,000,000	
12020727	Export Free Zone Proceeds			
12020728	Proceeds from Number Plates			
12020729	Earning from Parks and Gardens			
12020730	Gate Fees			
12020731	Printing Revenue		50,000	
12020732	Airport / Hajj Operation Proceeds			
120208	Rent on Government Buildings - General	1,100,000	1,500,000	
12020801	Rent on Government Quarters			
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	1,000,000	1,500,000	
12020804	Rent on Conference Centres			
12020805	Rent on Government Properties	100,000		
120209	Rent on Land & Others - General	2,000,000	-	
12020901	Rent on Government Land	2,000,000		
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			
120210	REPAYMENTS - GENERAL	5,350,000	5,000,000	
12021002	Motor Vehicle Advances	100,000		
12021003	Bicycle Advances (Principal)	50,000		
12021004	Motor Vehicle Refurbishing Loan	200,000		
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	5,000,000	5,000,000	2,593,891.52
12021013	Unclaimed Deposits			
12021014	Recovery of Public Funds			
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	
12021201	Motor Vehicle Bicycle Advances (Interest)		100,000	
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	2,000,000	
12021302	Audit Fees			
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 Government	2,000,000	2,000,000	1,317,004.40
12021314	COVID 19 Donations and Grants			
13	AID AND GRANTS		20,000,000	
1301	AID		-	
130101	Domestic Aid		-	
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			
130102	Foreign Aid		-	
13010201	Foreign Aid			
1302	Grants		20,000,000	
130201	Domestic Grants		20,000,000	
13020101	Sustainable Development Goals Grants		20,000,000	
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) RECEIPTS	201,107,566.00	262,737,971	
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENERAL	201,107,566.00	262,737,971	
14010101	Transfer from CRF to CDF (Opening Balance Brought	1,107,566.00	42,737,971	
14010102	Transfer From Stabilization Funds		220,000,000	36,012,248.95
1402	OTHER CAPITAL RECEIPTS			
140201	Other Capital Receipts		-	
14020102	Sales of Fixed Assets and Condemned Stores			

14020103	Other Capital Receipts to CDF (Receipt / Reimbursement from FG			
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 Entities / Organisations			
14030104	Local Capital Market			
14030105	Federal Mortgage			
140302	International Loans/Borrowings		-	
14030201	International Loans/ Borrowings From Financial Institutions			
14030202	International Loans/ Borrowings From Other Government Entities			
14030203	International Loans/ Borrowings From Other Entities/ Organisations			

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 011100100100 - Office of the Chairman				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	52,606,887	40,106,887	30,080,165.25
22	OTHER RECURRENT EXPENDITURE	46,000,000	52,000,000	18,193,594.00
	TOTAL:	98,606,887	92,106,887	48,273,759.25
2101	SALARY	40,106,887	40,106,887	30,080,165.25
210101	Salaries and Wages	15,836,604	15,836,604	11,879,766.00
21010101	Basic Salary	15,836,604	15,836,604	11,877,766.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	36,770,283	24,270,283	11,921,405.95
210201	Allowances	36,770,283	24,270,283	11,921,405.95
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance	1,583,660	1,583,660	846,520.00
21020107	Entertainment	1,583,660	1,583,660	846,520.00
21020109	Leave Transport Grant	1,583,660	1,583,660	846,520.00
21020110	Overtime	3,330,422	3,330,422	
21020117	Domestic Staff Allowance	6,334,642	6,334,642	3,385,416.00
21020118	Personal Assistant Allowance			
21020122	Motor Vehicle Maintenance Allowance	6,334,642	6,334,642	3,386,089.60
21020123	Constituency Allowance	352,274	352,274	234,849.60
21020124	Newspaper Allowance			
21020125	Accommodation Allowance	3,167,321	3,167,321	2,375,490.75
21020134	Allowance for Committee Chairmen (LG Council)			
21020138	Furniture Allowance			
21020144	Legislative Allowances			
21020146	Arrears of Allowances			
21020173	Once-in-4-Years Furniture Allowance			
22021077	once in 4years severance grafter	12,500,000		
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			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011100100100 - Office of the Chairman				
2202	GOODS AND SERVICES	41,500,000	52,000,000	26,137,598.00
220201	Transport & Travelling - General	16,000,000	16,000,000	3,476,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	6,000,000	5,000,000	3,476,000.00
22020103	International Travel & Transport - Training	-		
22020104	International Travel & Transport - Others	10,000,000		
		-		
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges	-		
22020204	Satellites Broadcasting Access Charges			
220203	Materials and Supplies - General	5,000,000.00	2,000,000	2,300,590.00
22020301	Office Materials and Consumables	5,000,000	2,000,000	2,300,590.00
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			
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			
220205	Training – General	5,000,000	4,000,000	5,025,000.00
22020501	Local Training	5,000,000	4,000,000	5,025,000.00
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
220206	Other Services - General	15,000,000	12,000,000	9,000,000.00

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22020601	Security Services			
22020604	Security Vote (Including Operations)	15,000,000	12,000,000	9,000,000.00
22020605	Cleaning and Fumigation Services			
220207	Consulting and Professional Services		-	
22020701	Financial Consulting			
22020702	Information Technology Consulting			
220208	Fuel and Lubricant – General		-	
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
22020803	Plant / Generator Fuel Cost			
22020807	Lubricants and Other Oils			
220209	Financial Charges – General		-	
22020901	Bank Charges (Other than Interest)			
22020902	Insurance Premium			
220210	Miscellaneous Expenses – General	5,000,000	29,000,000	6,336,008.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000	4,000,000	2,600,000.00
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements			
22021005	FAAC Meetings / Disbursement meetings			
22021007	Welfare Packages			
22021076	one in 4years furniture allow		12,500,000	1,868,004.00
22021077	one in 4years severance grafter		12,500,000	1,868,004.00
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	
22030101	Motor Cycle Advances			
22030105	Spectacle Advances			
22030106	Motor Vehicle Advance			
22030107	Furnishing Advances			
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-		
22040101	Grants to other Local Governments			
22040103	Grants to State Governments			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22040109	Grants to Communities and NGOs			
22040110	Grant to Academic Institutions			
22040111	Contribution to Traditional Councils			
22040112	Grant to Professional Bodies			
22040113	Assistance and Donations General			
22040114	Scholarships and Bursary Awards			
220402	Foreign Grants and Contributions	-		
22040203	Grants and Contribution to International Organizations			
2206	PUBLIC DEBT CHARGES			
220602	Domestic Interest / Discount	-		
22060201	Internal Public Debts – Interest			
22060203	Contractual Liabilities			
220604	Domestic Principal	-		
22060401	Domestic Principal - Treasury Bill			
22060402	Domestic Principal - Short Term Borrowings			
2207	Transfers – Payments			
220701	Transfer to Fund Recurrent Expenditure - Payments			
22070105	Stabilization Funds			

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 011200100100 - Legislative Council				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	51,923,839	39,423,839	29,567,879.25
22	OTHER RECURRENT EXPENDITURE	30,000,000	46,000,000	19,400,000.00
	TOTAL:	81,923,839	85,423,839	48,967,879.25
2101	SALARY	42,963,778	39,423,839	13,440,091.50
210101	Salaries and Wages	8,960,061	8,960,061	6,720,045.00
21010101	Basic Salary	8,960,061	8,960,061	6,720,045.00
21010102	Overtime Payments	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	
21010104	Salary Arrears	-	-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	42,963,778	30,463,778	22,026,483.30
210201	Allowances	42,963,778	30,463,778	22,026,483.30
21020103	Transport Allowance	3,584,038	3,584,038	597,339.20
21020104	Rent Supplement	1,792,019	1,792,019	1,194,678.40
21020105	Meal Subsidy	896,006	896,006	597,337.33
21020106	Utility Allowance	896,006	896,006	597,337.33
21020107	Entertainment	1,792,019	1,792,019	597,339.20
21020109	Leave Transport Grant	1,972,019	1,972,019	896,000.00
21020110	Leave Bonus (5%)	17,023,646	17,023,646	12,767,734.50
21020111	In-lieu of Overtime / Agency Allowance	986,006	986,006	657,337.33
22021077	once in 4yrs severence allowances	12,500,000		
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	3,584,038	3,584,038	2,389,356.80
21020122	Motor Vehicle Maintenance Allowance			2,389,356.80
21020123	Constituency Allowance	3,584,038	3,584,038	1,194,678.40
21020137	Medical Allowance	17,023,646	17,023,646	12,767,734.00
210202	Social Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011200100100 - Legislative Council				
2202	GOODS AND SERVICES	30,000,000	46,000,000	19,400,000.00

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220201	Transport & Travelling - General	500,000	500,000	1,500,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	1,000,000	1,500,000.00
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	12,000,000	10,000,000	15,000,000.00
22020301	Office Materials and Consumables	10,000,000	8,000,000	13,500,000.00
22020305	Printing of Non-security Documents	2,000,000	2,000,000	1,500,000.00
220204	Maintenance Services - General	3,000,000	1,000,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	2,000,000	1,000,000	
220205	Training – General	2,000,000	2,000,000	2,900,000.00
22020501	Local Training	2,000,000	2,000,000	2,900,000.00
220206	Other Services - General		-	
22020601	Security Services			
220207	Consulting and Professional Services		-	
22020701	Financial Consulting		-	
220208	Fuel and Lubricant – General	1,500,000	1,000,000	
22020801	Motor Vehicle Fuel Cost	1,500,000	1,000,000	
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General		-	
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	3,000,000	34,000,000	21,943,060.00
22021001	Refreshment and Meals (Entertainment & Hospitality)	2,000,000	5,000,000	3,500,000.00

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021076	one in 4years furniture allow		12,500,000	8,497,692.00
22021077	one in 4years severance grafter		12,500,000	7,945,368.00
22021044	Committees and Commissions	1,000,000	4,000,000	2,000,000.00
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	
220402	Foreign Grants and Contributions		-	

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 012500100100 - Administration & General Services				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	28,510,294.00	27,500,920	20,625,689.99
22	OTHER RECURRENT EXPENDITURE	99,300,000.00	76,000,000	128,078,508.33
	TOTAL:	127,810,294.00	103,500,920	148,704,198.32
2101	SALARY	27,510,920.00	27,500,920	22,850,258.00
210101	Salaries and Wages	13,750,460.00	13,750,460	11,425,129.00
21010101	Basic Salary	14,645,400.00	15,254,472	11,425,129.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	10,695,493	12,243,448	2,285,025.00
210201	Allowances	10,695,493	12,243,448	9,041,088.00
21020103	Transport Allowance	1,888,284	2,337,028	1,473,016.00
21020104	Rent Supplement	2,429,086	3,026,352	1,811,898.24
21020105	Meal Subsidy	948,208	1,012,548	623,600.00
21020106	Utility Allowance	689,808	699,216	409,824.00
21020107	Entertainment	82,728	16,188	8,392.00
21020109	Leave Transport Grant	1,519,284	1,525,572	909,313.60
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance	108,000	240,000	180,000.00
21020117	Domestic Staff Allowance	480,000	360,000	240,000.00
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,550,095	3,026,544	2,017,696.00
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 012500100100 - Administration & General Services				
2202	GOODS AND SERVICES	99,300,000	76,200,000	148,704,198.32
220201	Transport & Travelling - General	4,000,000.00	1,000,000	250,000.00

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	4,000,000	1,000,000	250,000.00
220202	Utilities General	300,000	200,000	
22020202	Telephone Charges	300,000	200,000	
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	15,000,000	10,000,000	9,272,619.63
22020301	Office Materials and Consumables	15,000,000	10,000,000	9,272,619.63
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General		-	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	15,000,000.00	10,000,000	14,222,000.00
22020501	Local Training	15,000,000	10,000,000	14,222,000.00
220206	Other Services - General	50,000,000	40,000,000	79,415,518.52
22020604	Security Vote (Including Operations)	50,000,000	40,000,000	79,415,518.52
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	15,000,000.00	14,800,000.00	24,968,370.18
22021001	Refreshment and Meals (Entertainment & Hospitality)	15,000,000	14,800,000	24,968,370.18
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	
220402	Foreign Grants and Contributions		-	

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 011100100100 - Local Government Electoral Office				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
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%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020137	Medical Allowance			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011100100100 - Local Government Electoral Office				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			-
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)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 021500100100 - Agriculture Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,600,135	5,117,380	3,838,034.99
22	OTHER RECURRENT EXPENDITURE	15,500,000	8,200,000	2,817,000.00
	TOTAL:	20,100,135	13,317,380	6,655,034.99
2101	SALARY	4,600,135	5,117,380	3,796,102.00
210101	Salaries and Wages	2,394,924	2,767,976	1,898,051.00
21010101	Basic Salary	2,394,924	2,767,976	1,898,051.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,205,211	2,349,404	131,599.00
210201	Allowances	2,205,211	2,349,404	1,531,599.00
21020103	Transport Allowance	398,004	466,776	350,082.00
21020104	Rent Supplement	748,073	553,584	400,189.00
21020105	Meal Subsidy	173,020	203,300	135,533.33
21020106	Utility Allowance	120,484	141,840	106,380.00
21020107	Entertainment			
21020109	Leave Transport Grant	231,534	276,792	207,594.00
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	534,096	623,112	467,334.00
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100100 - Agriculture Section				
2202	GOODS AND SERVICES	15,500,000	8,200,000	2,817,000.00
220201	Transport & Travelling - General	500,000	200,000	150,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	200,000	150,000.00

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	3,000,000	2,667,000.00
22020301	Office Materials and Consumables	5,000,000	3,000,000	2,667,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	10,000,000	-	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	10,000,000		
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		5,000,000	
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost		5,000,000	
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			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	
220402	Foreign Grants and Contributions			

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 021500100200 - Forestry Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,536,253	5,441,448	3,627,632.00
22	OTHER RECURRENT EXPENDITURE	5,300,000	2,200,000	1,817,000.00
	TOTAL:	9,836,253	7,641,448	5,444,632
2101	SALARY	4,674,792	2,851,932	2,187,056.00
210101	Salaries and Wages	2,337,396	2,851,932	1,093,528.00
21010101	Basic Salary	2,337,396	2,851,932	1,093,528.00
21010102	Overtime Payments	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	
21010104	Salary Arrears	-	-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,198,857	2,589,556	1,942,166.00
210201	Allowances	2,198,857	2,589,556	1,942,166.00
21020103	Transport Allowance	398,004	532,804	399,602.00
21020104	Rent Supplement	748,073	570,396	427,797.00
21020105	Meal Subsidy	173,020	231,180	173,385.00
21020106	Utility Allowance	120,480	161,880	121,410.00
21020107	Entertainment			
21020109	Leave Transport Grant	231,584	285,168	213,876.00
21020110	Leave Bonus (5%)		96,000	72,000.00
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	524,676	712,128	534,096.00
210202	Social Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100200 - Forestry Section				
2202	GOODS AND SERVICES	5,300,000	3,200,000	6,992,000.00
220201	Transport & Travelling - General	300,000	200,000	150,000.00
22020101	Local Travel & Transport - Training		200,000	150,000.00
22020102	Local Travel & Transport - Others	300,000		

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	5,000,000	6,842,000.00
22020301	Office Materials and Consumables	5,000,000	3,000,000	6,842,000.00
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			
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			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions			

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	13,227,273	14,067,240	10,713,096.00
22	OTHER RECURRENT EXPENDITURE	10,500,000	4,300,000	300,000.00
	TOTAL:	23,727,273	18,367,240	11,013,096
2101	SALARY	13,227,273	9,034,752	6,025,168.00
210101	Salaries and Wages	6,700,768	4,515,876	3,012,584.00
21010101	Basic Salary	6,700,768	4,518,876	3,012,584.00
21010102	Overtime Payments	-		
21010104	Salary Arrears	-		
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	8,708,574	9,683,244	7,261,769.00
210201	Allowances	8,708,574	9,683,244	7,261,769.00
21020103	Transport Allowance	720,827	1,273,140	95,455.00
21020104	Rent Supplement	400,827	1,666,272	1,249,040.00
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance	600,000	540,000	405,000.00
21020149	Consolidated Allowance	7,346,920	6,772,448	5,079,335.00
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance			
21020149	Consolidated Allowance	6,772,448	6,143,832	4,607,874.00
210202	Social Contribution	-		
21020202	17% Government Contributory Pension	-		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-		
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2202	GOODS AND SERVICES	10,500,000	5,300,000	300,000.00
220201	Transport & Travelling - General	500,000	300,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	300,000	

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	5,000,000	300,000.00
22020301	Office Materials and Consumables	10,000,000	5,000,000	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			
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			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions			

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 022000100100 - Treasury Account Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	60,685,188	20,066,458	13,181,906.00
22	OTHER RECURRENT EXPENDITURE	391,500,000	323,500,000	274,400,936.41
	TOTAL:	452,185,188	343,566,458	287,582,842.41
2101	SALARY	22,266,664.00	21,024,048.00	14,016,016.00
210101	Salaries and Wages	11,133,332	10,512,024	7,008,008.00
21010101	Basic Salary	11,133,332	10,512,024	7,008,008.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	49,551,856	9,554,434	6,173,890.00
210201	Allowances	49,551,856	9,554,434	6,173,890.00
21020103	Transport Allowance	1,186,640	1,392,264	889,979.00
21020104	Rent Supplement	2,018,728	2,102,460	1,514,045.00
21020105	Meal Subsidy	523,812	607,464	392,859.00
21020106	Utility Allowance	390,120	450,192	292,590.00
21020107	Entertainment		53,952	35,901.00
21020109	Leave Transport Grant	1,008,300	1,576,798	756,225.00
21020110	Leave Bonus (5%)		240,000	180,000.00
21020202	17% contribution to LG staff			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		1,440,000	1,080,000.00
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,424,256	1,691,304	1,068,192.00
210202	Social Contribution			
21020202	17% Government Contributory Pension			
21020202	17% CONTRIBUTION TO LG STAFF	43,000,000		
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000100100 - Treasury Account Section				
2202	GOODS AND SERVICES	391,500,000	323,500,000	274,400,936.41
220201	Transport & Travelling - General	500,000	500,000	100,000.00

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	100,000.00
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	9,500,000	3,177,800.00
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	10,000,000	9,500,000	3,177,800.00
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		21,000,000	5,479,302.19
22020701	Financial Consulting		21,000,000	5,479,302.19
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	165,000,000	135,887,259.47
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021041	Contingency	200,000,000	150,000,000	126,500,000.00

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22021078	17% contribution to L.G staff		15,000,000	9,387,259.47
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	51,000,000	21,000,000	37,613,821.26
22040103	Grants & Contributions to State Agencies (LGSC, LGA & MLG)	51,000,000	21,000,000	37,613,821.26
220701	Transfer to Fund Recurrent Expenditure - Payments	130,000,000	110,000,000	92,142,753.49
22070105	Stabilization Funds	130,000,000	110,000,000	92,142,753.49

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 014800100100 - Internal Audit				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	2,144,112	2,385,131	1,788,848.24
22	OTHER RECURRENT EXPENDITURE	5,200,000	400,000	
	TOTAL:	7,344,112	2,785,131	1,788,848.24
2101	SALARY	2,614,608	2,385,131	1,915,488.00
210101	Salaries and Wages	1,307,304	1,436,616	957,744.00
21010101	Basic Salary	1,307,304	1,436,616	957,744.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,144,112	948,513	1,608,084.00
210201	Allowances	836,808	948,513	627,606.00
21020103	Transport Allowance	151,032	151,032	113,274.00
21020104	Rent Supplement	261,452	287,318	196,092.00
21020105	Meal Subsidy	66,480	66,480	44,320.00
21020106	Utility Allowance	50,160	50,160	37,620.00
21020107	Entertainment			
21020109	Leave Transport Grant	129,648	143,662	97,230.00
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance		-	
21020112	Inducement Allowance		-	
21020113	Hazard / Hardship Allowance		-	
21020137	Medical Allowance	178,032	178,032	133,524.00
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 014800100100 - Internal Audit				
2202	GOODS AND SERVICES	5,200,000	10,400,000	-
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General		-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	5,000,000	200,000	-
22020301	Office Materials and Consumables	5,000,000	200,000	-
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)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 022000100100 - Treasury Revenue Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	7,604,136	7,356,956	5,517,717.00
22	OTHER RECURRENT EXPENDITURE	15,200,000	7,100,000	6,600,000.00
	TOTAL:	22,804,136	14,456,956	12,117,717.00
2101	SALARY	13,121,280	7,356,956	1,484,160.00
210101	Salaries and Wages	6,560,640	3,855,888	1,242,080.00
21010101	Basic Salary	6,560,640	3,855,888	1,242,080.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	7,604,136	3,501,068	2,625,800.99
210201	Allowances	3,436,752	3,501,068	2,625,800.99
21020103	Transport Allowance	701,364	689,472	517,104.00
21020104	Rent Supplement	833,436	771,384	578,538.00
21020105	Meal Subsidy	201,512	302,988	227,241.00
21020106	Utility Allowance	205,800	268,680	201,570.00
21020107	Entertainment			
21020109	Leave Transport Grant	415,464	578,384	433,787.99
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	979,176	890,160	667,620.00
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000100100 - Treasury Revenue Section				
2202	GOODS AND SERVICES	15,200,000	7,100,000	6,600,000.00
220201	Transport & Travelling - General	200,000	100,000	150,000.00
22020101	Local Travel & Transport - Training			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22020102	Local Travel & Transport - Others	200,000	100,000	150,000.00
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	2,000,000	950,000.00
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	10,000,000	2,000,000	950,000.00
220204	Maintenance Services - General	10,000,000	5,000,000	5,500,000.00
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	10,000,000	7,500,000	5,500,000.00
220205	Training – General	-	-	
22020501	Local Training			
220206	Other Services - General	-	-	
22020601	Security Services			
220207	Consulting and Professional Services	5,000,000	-	
22020701	Financial Consulting	5,000,000	-	
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			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 022000300000 - Planning, Research & Statistics Department				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,597,354	4,008,336	3,006,252.00
22	OTHER RECURRENT EXPENDITURE	21,000,000	3,500,000	2,680,000.00
	TOTAL:	27,597,354	7,508,336	5,686,252.00
2101	SALARY	7,351,440	4,008,336	3,006,252.00
210101	Salaries and Wages	2,336,778	2,257,548	1,505,032.00
21010101	Basic Salary	2,336,778	2,257,548	1,505,032.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	7,936,296	1,750,788	2,366,541.00
210201	Allowances	4,260,576	1,750,788	1,313,091.00
21020103	Transport Allowance	1,006,584	234,708	176,031.00
21020104	Rent Supplement	735,144	451,512	338,634.00
21020105	Meal Subsidy	435,624	102,384	9,288,000.00
21020106	Utility Allowance	291,360	78,948	59,211,000.00
21020107	Entertainment			
21020109	Leave Transport Grant	367,608	360,000	270,000.00
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		-	
21020137	Medical Allowance	1,424,256	267,048	200,286.00
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000300000 - Planning, Research & Statistics Department				
2202	GOODS AND SERVICES	10,000,000	3,500,000	280,000.00
220201	Transport & Travelling - General	1,000,000	500,000	40,000.00

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22020101	Local Travel & Transport - Training		500,000	40,000.00
22020102	Local Travel & Transport - Others	1,000,000		
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	2,000,000	600,000.00
22020301	Office Materials and Consumables	5,000,000	2,000,000	600,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	3,000,000	1,000,000	405,000.00
22020402	Maintenance of Office Furniture		1,000,000	405,000.00
22020406	Other Maintenance Services	3,000,000		
220205	Training – General	-	-	
22020501	Local Training			
220206	Other Services - General	-	-	
22020601	Security Services			
220207	Consulting and Professional Services	2,000,000	-	
22020701	Financial Consulting	2,000,000	-	-
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	10,000,000	3,500,000	2,040,000.00
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	10,000,000	3,500,000	2,040,000.00

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST			
22	OTHER RECURRENT EXPENDITURE			
	TOTAL:			
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%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance			
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2202	GOODS AND SERVICES			-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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			-
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			

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 22000300300 - Statistics				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	5,421,250	7,243,036	7,427,473.98
22	OTHER RECURRENT EXPENDITURE	13,500,000	10,500,000	40,000.00
	TOTAL:	18,921,250	17,743,036	7,467,473.98
2101	SALARY	6,460,560	7,243,036	7,427,473.98
210101	Salaries and Wages	3,230,280	3,346,968	2,177,560.00
21010101	Basic Salary	3,230,280	3,346,968	2,177,560.00
21010102	Overtime Payments	-		-
21010103	Consolidated Revenue Fund Charges - Salaries		-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,190,970	3,896,068	3,072,353.98
210201	Allowances	2,190,970	3,896,068	3,072,353.98
21020103	Transport Allowance	242,868	680,698	510,523.49
21020104	Rent Supplement	467,340	595,764	446,823.00
21020105	Meal Subsidy	105,048	1,221,746	916,309.49
21020106	Utility Allowance	82,656	318,708	239,031.00
21020107	Entertainment	28,776	210,960	158,220.00
21020109	Leave Transport Grant	277,234		
21020110	Leave Bonus (5%)		-	
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	720,000		
21020137	Medical Allowance	267,048		
			1,068,192	801,447.00
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-		-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 22000300300 - Statistics				
2202	GOODS AND SERVICES	13,500,000	10,500,000	40,000.00
220201	Transport & Travelling - General	500,000	500,000	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22020101	Local Travel & Transport - Training		500,000	
22020102	Local Travel & Transport - Others	500,000		
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	6,000,000	-
22020301	Office Materials and Consumables	5,000,000	6,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	8,000,000	4,000,000	40,000.00
22020402	Maintenance of Office Furniture	8,000,000	4,000,000	40,000.00
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)			
220210	Miscellaneous Expenses – General	-	5,000,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions		5,000,000	

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 023400100100 - Road & Communication Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	2,852,448	2,450,102	1,837,576.49
22	OTHER RECURRENT EXPENDITURE	41,000,000	25,200,000	27,445,537.91
	TOTAL:	43,852,448	27,650,102	29,283,114.40
2101	SALARY	2,852,448	2,450,102	1,837,576.49
210101	Salaries and Wages	1,424,448	1,286,676	857,784.00
21010101	Basic Salary	1,424,448	1,286,676	857,784.00
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	216,937.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,852,448	1,163,426	872,568.96
210201	Allowances	1,428,000	1,163,426	872,568.96
21020103	Transport Allowance	211,872	203,706	152,779.50
21020104	Rent Supplement	278,892	257,328	192,996.00
21020105	Meal Subsidy	91,692	89,027	66,770.24
21020106	Utility Allowance	66,468	62,760	47,270.00
21020107	Entertainment	12,588		
21020109	Leave Transport Grant	139,440	116,575	87,431.24
21020110	Leave Bonus (5%)		57,982	43,486.49
21020113	Hazard / Hardship Allowance		108,000	81,000.00
21020117	Domestic Staff Allowance	360,000		
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	267,048	268,048	201,035.99
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100100 - Road & Communication Section				
2202	GOODS AND SERVICES	41,000,000	25,200,000	27,445,537.91
220201	Transport & Travelling - General	1,000,000	200,000	200,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	200,000	200,000.00

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	5,000,000	7,547,581.25
22020301	Office Materials and Consumables	10,000,000	5,000,000	7,547,581.25
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	30,000,000	20,000,000	19,697,956.66
22020402	Maintenance of Office Furniture	30,000,000	20,000,000	19,697,956.66
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)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 023400100200 - Mechanical Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,764,444	7,974,121	5,980,590.74
22	OTHER RECURRENT EXPENDITURE	75,000,000	47,000,000	29,219,503.31
	TOTAL:	79,764,444.00	54,974,121	35,200,094.05
2101	SALARY	4,964,444.00	7,965,552	5,297,024.00
210101	Salaries and Wages	2,397,816.00	3,982,776	2,648,512.00
21010101	Basic Salary	2,397,816.00	3,982,776	2,648,512.00
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,366,628.00	4,373,256	2,037,129.24
210201	Allowances	2,366,628.00	3,991,345	2,037,129.24
21020103	Transport Allowance	418,408	742,152	349,296.00
21020104	Rent Supplement	479,556	796,538	363,947.00
21020105	Meal Subsidy	183,384	325,536	157,334.00
21020106	Utility Allowance	130,544	227,280	109,150.00
21020107	Entertainment	12,588		
21020109	Leave Transport Grant	248,052	397,776	190,481.00
21020110	Leave Bonus (5%)		198,887	149,169.24
21020113	Hazard / Hardship Allowance		324,000	243,000.00
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	534,096	979,176	474,752.00
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100200 - Mechanical Section				
2202	GOODS AND SERVICES	75,000,000	47,000,000	29,219,503.31
220201	Transport & Travelling - General	15,000,000	2,000,000	6,240,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	15,000,000	2,000,000	6,240,000.00

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	5,000,000	858,000.00
22020301	Office Materials and Consumables	10,000,000	5,000,000	858,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	50,000,000	40,000,000	22,121,503.31
22020402	Maintenance of Office Furniture		40,000,000	22,121,503.31
22020406	Other Maintenance Services	50,000,000		
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			
2203	LOANS AND ADVANCES			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 023400100300 - Electrical Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	1,601,568	1,191,310	893,482.49
22	OTHER RECURRENT EXPENDITURE	154,000,000	106,500,000	128,243,998.98
	TOTAL:	155,601,568	107,691,310	129,137,481.47
2101	SALARY	1,512,816	1,191,310	976,656.00
210101	Salaries and Wages	756,408	732,492	488,328.00
21010101	Basic Salary	756,408	732,492	488,328.00
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	845,160	458,818	1,332,085.48
210201	Allowances	845,160	458,818	1,332,085.48
21020103	Transport Allowance	83,676	75,516	56,863.49
21020104	Rent Supplement	151,284	1,463,490	1,097,617.50
21020105	Meal Subsidy	35,904	33,240	24,930.00
21020106	Utility Allowance	151,284	25,080	18,810.00
21020107	Entertainment	12,588		
21020109	Leave Transport Grant	83,904	73,249	54,936.74
21020110	Leave Bonus (5%)			27,000.00
21020113	Hazard / Hardship Allowance		36,000	24,459.75
21020117	Domestic Staff Allowance		32,613	
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	89,016	36,624	27,468.00
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100300 - Electrical Section				
2202	GOODS AND SERVICES	154,000,000	106,500,000	128,243,998.98
220201	Transport & Travelling - General	1,000,000	200,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	200,000	
220202	Utilities General	3,000,000	5,000,000	780,000.00
22020202	Telephone Charges			
22020201	Electricity Charges	3,000,000	5,000,000	780,000.00
+				
220203	Materials and Supplies - General	5,000,000	1,000,000	213,000.00
22020301	Office Materials and Consumables	5,000,000	1,000,000	213,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	145,000,000	145,000,000	127,250,998.98
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	120,000,000	100,000,000	127,250,998.98
22020406	Other Maintenance Services	25,000,000		
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			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 023400100400 - Land & Survey Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	2,256,012	3,354,496	2,515,871.99
22	OTHER RECURRENT EXPENDITURE	3,500,000	2,000,000	2,089,300.00
	TOTAL:	5,756,012	5,354,496	4,605,171.99
2101	SALARY	2,513,016	3,354,496	2,530,960.00
210101	Salaries and Wages	1,256,508	1,898,220	1,265,480.00
21010101	Basic Salary	1,256,508	1,898,220	1,265,480.00
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	999,504	1,456,276	983,816.39
210201	Allowances	999,504	1,456,276	983,861.39
21020103	Transport Allowance	203,712	277,896	183,393.00
21020104	Rent Supplement	251,304	379,644	243,041.40
21020105	Meal Subsidy	89,028	119,612	79,389.00
21020106	Utility Allowance	62,760	86,508	55,830.00
21020107	Entertainment			
21020109	Leave Transport Grant	125,652	75,641	56,730.74
21020110	Leave Bonus (5%)		94,911	71,183.25
21020113	Hazard / Hardship Allowance		36,000	27,000.00
21020117	Domestic Staff Allowance		30,000	22,500.00
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	267,048	356,064	244,794.00
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100400 - Land & Survey Section				
2202	GOODS AND SERVICES	3,500,000	2,000,000	2,089,300.00
220201	Transport & Travelling - General	5,000,000	1,000,000	2,089,300.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	1,000,000	2,089,300.00
220202	Utilities General		-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	3,000,000	500,000	-
22020301	Office Materials and Consumables	3,000,000	500,000	
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			
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)			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	-	-	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 023400100500 - Building Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	2,560,056	3,576,657	2,682,492.75
22	OTHER RECURRENT EXPENDITURE	35,200,000	22,200,000	43,690,985.00
	TOTAL:	37,760,056	25,776,657	46,373,477.75
2101	SALARY	2,560,056	3,576,657	2,530,960.00
210101	Salaries and Wages	1,347,432	1,898,220	1,265,480.00
21010101	Basic Salary	1,347,432	1,898,220	1,265,480.00
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	1,212,624	1,678,437	
210201	Allowances	1,212,624	1,534,437	1,150,827.75
21020103	Transport Allowance	256,392	277,896	208,422.00
21020104	Rent Supplement	269,496	379,644	284,733.00
21020105	Meal Subsidy	111,576	119,592	89,694.00
21020106	Utility Allowance	75,360	86,508	64,881.00
21020107	Entertainment			
21020109	Leave Transport Grant	134,736	189,822	142,366.50
21020110	Leave Bonus (5%)		94,911	71,183.25
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		30,000	22,500.00
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	365,064	356,064	267,048.00
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100500 - Building Section				
2202	GOODS AND SERVICES	35,200,000	22,200,000	43,690,985.00
220201	Transport & Travelling - General	200,000	200,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	2,500,000	3,561,840.00
22020301	Office Materials and Consumables	5,000,000	2,500,000	3,561,840.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	30,000,000	30,000,000	40,129,145
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
22020401	Maintenance of Motor Vehicles / Transport Equipment	30,000,000	30,000,000	40,129,144.51
220205	Training – General		-	
22020501	Local Training			
220206	Other Services - General		-	
22020601	Security Services			
22020602	Office Rent			
22020603	Residential Rent			
220207	Consulting and Professional Services		-	
22020701	Financial Consulting			
220208	Fuel and Lubricant – General		-	
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	
220402	Foreign Grants and Contributions	-	-	

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity:051700100100 - Education (Local Education Authority)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
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			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance	-	-	-
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			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity:051700100100 - Education (Local Education Authority)				

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2202	GOODS AND SERVICES	-	-	-
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			
22020310	Teaching Aids, Laboratory and Instructional Materials			
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)			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	28,607,371	53,725,561	40,294,170.74
22	OTHER RECURRENT EXPENDITURE	20,000,000	10,000,000	5,362,000.00
	TOTAL:	48,607,371	63,725,561	45,656,170.74
2101	SALARY	24,506,502	53,725,561	31,778,576.00
210101	Salaries and Wages	12,253,251	23,833,932	15,889,288.00
21010101	Basic Salary	12,253,251	23,833,932	15,889,288.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	16,354,120	29,891,533	21,735,516.58
210201	Allowances	16,354,120	29,891,533	21,735,516.58
21020103	Transport Allowance	3,623,532	4,810,178	3,607,633.49
21020104	Rent Supplement	2,450,650	4,769,388	3,577,041.00
21020105	Meal Subsidy	1,538,664	2,022,698	1,517,023.49
21020106	Utility Allowance	995,520	1,660,230	1,245,172.50
21020107	Entertainment		62,940	47,205.00
21020109	Leave Transport Grant	1,224,524	2,384,550	1,788,412.50
21020110	Leave Bonus (5%)		-	
21020112	Inducement Allowance (TSS - 12.5%)		3,192,173	3,060,996.62
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		1,800,000	1,350,000.00
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	459,475	2,424,158	1,818,118.49
21020137	Medical Allowance	5,429,976	6,765,218	5,073,913.49
21020156	Professional Teaching Allowance (TSS - 27.5%)	631,779		
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2202	GOODS AND SERVICES	20,000,000	10,000,000	5,362,000.00
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	20,000,000	10,000,000	5,362,000.00
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials	20,000,000	10,000,000	5,362,000.00
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)			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	-	-	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	525,683,264.00	466,349,097	349,761,822.75
22	OTHER RECURRENT EXPENDITURE		40,000,000	23,826,593.32
	TOTAL:	525,683,264.00	506,349,097	373,588,416.07
2101	SALARY	478,475,026	466,349,097	282,483,354.00
210101	Salaries and Wages	239,237,573	211,862,516	141,241,677.00
21010101	Basic Salary	239,237,573	211,862,516	141,241,677.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	279,747,049	260,927,198	195,695,398.49
210201	Allowances	279,747,049	256,646,581	190,864,935.74
21020103	Transport Allowance	30,285,034	33,330,044	24,997,532.99
21020104	Rent Supplement	38,678,982	42,173,920	31,630,439.99
21020105	Meal Subsidy	13,335,828	14,019,118	10,514,338.49
21020106	Utility Allowance	9,749,088	9,744,858	7,308,643.50
21020107	Entertainment	75,528	12,588	9,441.00
21020109	Leave Transport Grant	18,260,660	20,567,738	15,425,803.49
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	2,160,000	2,160,000	1,440,000.00
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	38,678,982	41,770,812	27,847,208.00
21020137	Medical Allowance	35,339,346	37,234,086	27,925,564.50
21020156	Professional Teaching Allowance (TSS - 27.5%)	53,183,600.52	55,633,417	41,725,062.74
22021080	17% contribution to LEA staff			
210202	Social Contribution	40,000,000	-	-
21020202	17% Government Contributory Pension			
21020202	17%contribution to LEA staff	40,000,000		
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2202	GOODS AND SERVICES		40,000,000	23,826,593.32

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	-	-	-
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	-	40,000,000	23,826,593.32
22021001	Refreshment and Meals (Entertainment & Hospitality)			-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021080	17% Contribution to LEA staff		40,000,000	23,826,593.32
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 051700100300 - Adult Education				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST		7,156,880	4,639,653.07
22	OTHER RECURRENT EXPENDITURE		-	-
	TOTAL:		7,156,880	4,639,653.07
2101	SALARY		7,156,880	4,639,653.07
210101	Salaries and Wages		-	-
21010101	Basic Salary			
21010102	Overtime Payments		-	-
21010103	Consolidated Revenue Fund Charges - Salaries		-	-
21010104	Salary Arrears		-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS		7,157,880	4,639,653.07
210201	Allowances		7,157,880	4,639,653.07
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)		7,157,880	4,639,653.07
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
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			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100300 - Adult Education				

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2202	GOODS AND SERVICES	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	-	-	-
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	-	-	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	7,157,880	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 051700100400 - Other Education				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
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			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
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			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100300 - Other Education				

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2202	GOODS AND SERVICES	-	-	-
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	-	-	-
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	-	-	-

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	31,094,202	30,712,168	20,474,778.00
22	OTHER RECURRENT EXPENDITURE	50,500,000	38,000,000	7,175,500.00
	TOTAL:	81,594,202	68,712,168	27,650,278.00
2101	SALARY	21,200,816	21,411,238	15,601,752.00
210101	Salaries and Wages	10,600,408	10,705,619	7,800,726.00
21010101	Basic Salary	10,600,408	10,705,619	7,800,726.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	20,493,794	90,477,340	14,983,005.00
210201	Allowances	20,493,794	19,977,340	805,121.00
21020103	Transport Allowance	3,085,980	3,070,372	2,302,779.00
21020104	Rent Supplement	3,971,268	3,590,796	2,693,097.00
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant	11,876,546		
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance	1,560,000	1,620,000	1,215,000.00
21020149	Consolidated Allowance (CONHESS)	11,696,172	11,696,172	8,772,129.00
210202	Social Contribution		-	-
21020202	17% Government Contributory Pension		-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene)				
2202	GOODS AND SERVICES	50,500,000	32,500,000	7,175,500.00

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220201	Transport & Travelling - General	500,000	25,000,000	1,234,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	25,000,000	1,234,000.00
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	20,000,000	5,000,000	1,466,500.00
22020301	Office Materials and Consumables (Sanitation and Hygiene)	20,000,000	5,000,000	1,466,500.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services/ODF	5,000,000		
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	4,000,000	4,475,000.00
22020701	Financial Consulting		4,000,000	4,475,000.00
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	25,000,000	2,000,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments	25,000,000	2,000,000	

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
22021057	Casual Workers			
22021078	17% contribution to PHC staff			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	2,000,000	-
22040109	Grants to Communities and NGOs		2,000,000	
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 052100100200 - Curative				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	78,811,956	117,230,545	78,153,696.00
22	OTHER RECURRENT EXPENDITURE	38,500,000	53,100,000	9,740,599.23
	TOTAL:	117,311,956	170,330,545	87,894,295.23
2101	SALARY	56,898,937.00	117,230,545	74,170,102.00
210101	Salaries and Wages	28,449,648.00	49,445,822	37,085,051.00
21010101	Basic Salary	28,449,648.00	49,445,822	37,085,051.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	50,362,308.20	49,445,822	37,084,366.00
210201	Allowances	50,362,308.20	49,445,822	37,084,366.00
21020103	Transport Allowance	29,123,225.00	53,219,348	39,914,511.00
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance	3,875,493.60	6,906,948	5,180,211.00
21020107	Entertainment	815,589.60	1,718,427	1,288,820.00
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)/Consequential Increement			
21020112	Shifting Allowances			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance/Midwife Allowance	432,000	720,000	540,000.00
21020122	Motor Vehicle Maintenance Allowance			
22021079	17% contribution to PHC staff			
21020137	Medical Allowance	2,916,000	5,220,000	3,915,000.00
21020149	Consolidated Allowance (CONHESS)			
210202	Social Contribution	120,000,000		
21020202	17% Government Contributory Pension			
21020201	Health Insurance Contribution (JICHMA)	7,200,000		
2103	SOCIAL BENEFITS			
210301	Social Benefits	6,000,000	-	-
21030104	Contract Staff Gratuity			
22021079	17% contribution to PHC staff	6,000,000		
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100200 - Curative				

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2202	GOODS AND SERVICES	38,500,000	42,100,000	
220201	Transport & Travelling - General	500,000	100,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	100,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	25,000,000	4,000,000	-
22020301	Office Materials and Consumables			
22020307	Drugs, Vaccines & Medical Supplies/Free materials new born & child Health Care	25,000,000	4,000,000	
220204	Maintenance Services - General	2,000,000	1,500,000	1,315,000.00
22020402	Maintenance of Office Furniture		1,500,000	1,315,000.00
22020421	Maintenance of Health Institution Buildings	2,000,000		
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	3,500,000	2,443,000.00
22020701	Financial Consulting		3,500,000	2,443,000.00
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)			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220210	Miscellaneous Expenses – General	11,000,000	23,000,000	5,982,599.23
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021060	Nutrition Activities	10,000,000		
22021049	Special Health Programmes & Initiatives (LACA)	1,000,000	1,000,000	
22021079	17% Contribution to PHC Staff		10,000,000	4,682,599.23
22021081	Health insurance contribution JICHMA		12,000,000	1,300,000.00
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 051700100200 - Rural Water Supply				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	5,791,346	5,665,356	4,249,017.00
22	OTHER RECURRENT EXPENDITURE	135,500,000	103,400,000	136,760,072.38
	TOTAL:	141,291,346	109,065,356	141,009,089.38
2101	SALARY	4,395,192	5,665,356	4,249,017.00
210101	Salaries and Wages	2,197,596	2,122,320	1,591,740.00
21010101	Basic Salary	2,197,596	2,122,320	1,591,740.00
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,593,750	3,552,336	1,640,664.00
210201	Allowances	2,197,596	2,122,320	1,591,740.00
21020103	Transport Allowance	623,520	614,052	460,539.00
21020104	Rent Supplement	729,938	714,900	536,175.00
21020105	Meal Subsidy	162,024	156,684	94,158.00
21020106	Utility Allowance	108,000	102,690	77,017.50
21020107	Entertainment//Overtime			
21020109	Leave Transport Grant	132,072	125,544	77,220.00
21020110	Leave Bonus (5%)	96,000	96,000	72,000.00
21020113	Hazard / Hardship Allowance			
21020117	Consolidated Allowance		1,198,070	898,646.99
21020137	Medical Allowance	1,742,196	534,096	400,572.00
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	135,500,000	103,400,000	
220201	Transport & Travelling - General	200,000	200,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General	300,000	200,000	290,000.00
22020202	Telephone Charges			
22020205	Water Rates & Charges	300,000	200,000	290,000.00
+				
220203	Materials and Supplies - General	5,000,000	3,000,000	218,000.00
22020301	Office Materials and Consumables	5,000,000	3,000,000	218,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	-	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000		
220205	Training – General	3,000,000	-	
22020501	Local Training	3,000,000		
220206	Other Services - General		-	
22020601	Security Services			
220207	Consulting and Professional Services		-	
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	120,000,000	100,000,000	136,252,072.38
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost	5000000		
22020415	Maintenance of Water Facilities	120,000,000	100,000,000	136,252,072.38
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			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	-
220402	Foreign Grants and Contributions		-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 055200100100 - Traditional Officer (District Head Office)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	130,000,000	110,000,000	48,460,357.62
	TOTAL:	130,000,000	110,000,000	48,460,357.62
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			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055200100100 - Traditional Officer (District Head Office)				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	-	-	-
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			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	130,000,000	110,000,000	48,460,357.62
22040103	Grants & Contributions (Emirate Councils and Justice Sector)	130,000,000	90,000,000	69,888,329.00
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 055100100100 -Community Development Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	10,617,148	9,194,658	6,895,993.50
22	OTHER RECURRENT EXPENDITURE	25,200,000	15,200,000	55,374,043.00
	TOTAL:	35,817,148	24,394,658	62,270,036.50
2101	SALARY	12,456,344	9,194,658	6,895,993.50
210101	Salaries and Wages	6,228,172	6,543,538	4,362,358.00
21010101	Basic Salary	6,228,172	6,543,538	4,362,358.00
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	4,388,976	2,768,532	2,299,406.00
210201	Allowances	4,388,976	2,633,924	
21020103	Transport Allowance	639,612	448,480	512,100.00
21020104	Rent Supplement	815,520	408,460	473,918.00
21020105	Meal Subsidy	283,104	205,280	225,234.00
21020106	Utility Allowance	203,400	139,320	
21020107	Entertainment	12,588		
21020109	Leave Transport Grant	407,740	208,128	225,234.00
21020110	Leave Bonus (5%)	108,000		
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	360,000	512,128	442,597.00
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	801,144	712,128	223,047.00
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100100 -Community Development Section				
2202	GOODS AND SERVICES	25,200,000	15,200,000	55,374,043.00
220201	Transport & Travelling - General	200,000	200,000	102,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	102,000.00

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General		-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	11,000,000	38,922,043.00
22020301	Office Materials and Consumables	10,000,000	11,000,000	38,922,043.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General		-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	15,000,000		
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			
2203	LOANS AND ADVANCES			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220301	Staff Loans and Advances		-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		4,000,000	16,350,000.00
22040109	Grants to Communities and NGOs		4,000,000	16,350,000.00
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	7,708,816	6,194,344	4,645,757.99
22	OTHER RECURRENT EXPENDITURE	8,280,000	7,280,000	7,646,000.00
	TOTAL:	15,988,816	13,474,344	12,291,757.99
2101	SALARY	7,069,680	6,194,344	4,683,024.00
210101	Salaries and Wages	3,534,840	3,512,268	2,341,512.00
21010101	Basic Salary	3,534,840	3,512,268	2,341,512.00
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,744,028	2,682,076	1,821,480.00
210201	Allowances	2,744,028	2,682,076	1,821,480.00
21020103	Transport Allowance	551,784	682,800	336,359.00
21020104	Rent Supplement	706,956	631,892	306,344.00
21020105	Meal Subsidy	243,060	300,312	225,234.00
21020106	Utility Allowance	171,960	210,960	104,490.00
21020107	Entertainment			384,095.00
21020109	Leave Transport Grant	358,140	265,952	156,096.00
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance		297,396	223,047.00
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	712,128	590,160	534,096.00
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	8,280,000	7,280,000	7,646,000.00
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General		-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	7,000,000	6,000,000	7,206,000.00
22020301	Office Materials and Consumables	7,000,000	6,000,000	7,206,000.00
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			
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	1,080,000	1,080,000	440,000.00
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements (JBC Monthly Bulletin)	1,080,000	1,080,000	440,000.00

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	-
220402	Foreign Grants and Contributions		-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 055100100300 - Social Welfare Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	15,694,994	5,526,317	4,144,737.74
22	OTHER RECURRENT EXPENDITURE	36,326,000	28,886,000	11,352,777.00
	TOTAL:	52,020,994	34,412,317	15,497,514.74
2101	SALARY	14,498,896	9,929,726	7,737,788.00
210101	Salaries and Wages	7,249,448	6,602,796	3,868,894.00
21010101	Basic Salary	7,249,448	6,602,796	3,868,894.00
21010102	Overtime Payments	-	-	
21010104	Salary Arrears	-	-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	8,445,546	1,921,123	1,440,842.24
210201	Allowances	8,445,546	1,921,123	1,440,842.24
21020103	Transport Allowance	1,107,848	448,480	336,359.99
21020104	Rent Supplement	846,868	408,460	306,344.99
21020105	Meal Subsidy	621,648	209,607	157,205.25
21020106	Utility Allowance	144,360	139,320	104,490.00
21020107	Entertainment			
21020109	Leave Transport Grant	1,227,348	1,203,128	152,345.99
21020110	Leave Bonus (5%)	1,460,000		
21020113	Hazard / Hardship Allowance	785,546	512,128	384,095.99
21020117	Domestic Staff Allowance	1,200,000		
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,551,928	712,128	534,096.00
210202	Social Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	7,560,000	-	
21030104	Contract Staff Gratuity			
21030103	social security benefit for disable	7,560,000		
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100300 - Social Welfare Section				
2202	GOODS AND SERVICES	36,326,000	28,886,000	
220201	Transport & Travelling - General	200,000	200,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
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	18,000,000	10,000,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	18,000,000	10,000,000	
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	18,126,000	18,686,000	11,352,777.00
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers (Hisba and Vigilante)	8,126,000	8,126,000	5,137,777.00
22020318	Disaster Relief Materials	10,000,000	3,000,000	1,175,000.00
22021082	Social Security Benefits (For Disabled)		7,560,000	5,040,000.00

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
22040113	Assistance and Donations General (COVID-19 Response)			
220402	Foreign Grants and Contributions	-	-	-

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
Administrative Entity: 055100100400 - Trade Section and Cooperatives				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	491,348	1,904,656	1,269,770.66
22	OTHER RECURRENT EXPENDITURE	7,700,000	5,200,000	
	TOTAL:	8,191,348	7,104,656	1,269,770.66
2101	SALARY	491,348	1,904,656	744,410.00
210101	Salaries and Wages	246,036	1,368,308	372,205.00
21010101	Basic Salary	246,036	1,368,308	372,205.00
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	245,312	536,348	370,516.00
210201	Allowances	245,312	536,348	370,516.00
21020103	Transport Allowance	30,564	124,864	93,647.00
21020104	Rent Supplement	49,212	122,384	91,787.00
21020105	Meal Subsidy	25,224	58,464	43,848.00
21020106	Utility Allowance	21,560	41,400	31,050.00
21020107	Entertainment			
21020109	Leave Transport Grant	17,736	81,204	60,903.00
21020110	Leave Bonus (5%)	12,000		
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	89,016	108,032	81,068.00
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	7,200,000	5,200,000	
220201	Transport & Travelling - General	200,000	200,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	

BIRNIWA LOCAL GOVERNEMNT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
220202	Utilities General	-	-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	2,500,000,000	2,000,000	
22020301	Office Materials and Consumables	2,500,000,000	2,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	-	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000		
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			

BIRNIWA LOCAL GOVERNMENT				
2024 APPROVED Estimates - Recurrent Expenditure				
Code	Description	2024 APPROVED Estimates	2023 Approved	
			Approved Revised	Actuals 2023
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		3,000,000	
220402	Foreign Grants and Contributions	-	-	

BIRNIWA LOCAL GOVERNEMNT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
Sectoral Summary						
Total				932,890,298.00	343,287,204.34	1,734,585,584.00
Administration				220,000,000.00	181,922,530.79	481,115,584.00
Economic				272,790,509.00	75,939,992.56	483,470,000.00
Social				440,099,789.00	85,424,680.99	770,000,000.00
1	70171	Settlement of Outstanding Liabilities	Admin & General services	25,000,000.00	46,895,176.43	34,722,189.00
2	70181	Contribution to State and Local Government Joint Projects & Programmes.	Admin & General services	150,000,000.00	90,000,000.00	150,000,000.00
3	70661	Land Compensation	Lands & Survey	2,500,000.00	1,096,416.60	10,000,000.00
4	70451	Purchase of 5No. Utility Vehicles to the Office of the Chairman, Vice Chairman, Sec, Council leader and DAGS (Toyota Model)	Admin & General services	15,000,000.00	14,856,250.00	
5	70451	Purchase of 4 bed room detach House at Briniwa	Admin & General services	10,000,000.00	5,500,000.00	
6	70451	purchase of office Furnitures at LG secretariat furnishing staff quarters & PCH office	Admin & General services	2,000,000.00		15,000,000.00
7	70451	Extension of water to new site at dolen kwana	RURAL WATER	1,000,000.00		5,000,000.00
8	70451	Purchase of 2No. official vehicle to the office of the Chairman & DAGS (TOYOTA RAV4) and TOYOTA model	Admin & General services			25,000,000.00
9	70451	purchase of 25No.s of motorcycle to civilian JTF & security agent	Admin & General services			20,000,000.00
10	70111	General renovation of Local Government Secretariat	Building Section	10,000,000.00		30,000,000.00
11	70451	purchase of 2No. Toyota Hilux	Admin & General services			106,393,395.00
12	70451	contribution for the purchase of 1No. Toyota hilux for LGZI office	Admin & General services			20,000,000.00
13	70111	Renovation of LEA secretariat	Building Section			20,000,000.00
14	70111	Renovation of Duplex house Birniwa	Building Section			15,000,000.00

BIRNIWA LOCAL GOVERNEMNT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
15	70611	Construction of 3 District Head House at Birniwa, Kazura and Diginsa	Building Section	27,000,000.00	8,574,687.76	20,000,000.00
16	70611	General Renovation of senior & Junior Staff Quarters at birniwa	Building Section	3,000,000.00	5,000,000.00	10,000,000.00
19	70611	Renovation/External work at guest house Dutse	Building Section	15,000,000.00	10,000,000.00	
Economic						
			Total Economic Sector:	187,790,509.00	75,939,992.56	483,470,000.00
20	70421	purchase grains/Transportation for palliative at Birniwa	Agric Section	3,000,000.00	3,055,000.00	10,000,000.00
21	70421	construction of Slaughter House at Birniwa & Kupsa	Agric Section	3,000,000.00		10,000,000.00
23	70422	Roadside Tree Planting	Forestry Section	3,000,000.00	6,450,000.00	5,000,000.00
24	70422	Demarcation of Grazing Resevers, Cattle routes, forest boarder with drums to prevent incrutment & Establishment of minor irrigation at gugurum and kukori	Forestry Section	3,000,000.00		15,000,000.00
25	70422	Tractor loan repayment	Agric Section			66,470,000.00
26	70422	women empowerment programme (Goat Breeding)	livestock Section	2,000,000.00		15,000,000.00
27	70422	Drilling of 30 Tube well and purchase of 30 water pump generator at Birniwa	RURAL WATER			10,000,000.00
28	70422	control of queller birds/ other insects	livestock Section	2,000,000.00		5,000,000.00

BIRNIWA LOCAL GOVERNMENT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
29	70435	Electrification Project at sumburtu/Ngawa/Dangwaleri/Malorin Kassim/Kanyya Karama/ taljari, Isfai,Dolen kwana, Adamri, Zain/ Abari, Karanka, kirilla, Madugunsumi/ Kuka inkiwa To Diginsa/kakori, Sabuwa Kupsan, Gabas, Karanka, kanya Karama milindi, Unguwa dankimo, kachallari , Gomari and kirlla	Electrical Section	10,000,000.00		40,000,000.00
30	70435	Extension Of Electrification at birniwa town	Electrical Section			5,000,000.00
31	70435	Purchase of Generator (30KVA) at Kubuna, Adamre & Marye 3 No & 100KVA for street light sound proof at Birniwa	Electrical Section	2,000,000.00		25,000,000.00
32	70435	Purchase of Generator (100KVA) for Streetlight sound proof	Electrical Section	5,000,000.00		
33	70435	Provision of Solar street Light at 3 district Headquarters Birniwa, Diginsa & Kazura	Electrical Section	16,790,509.00	6,181,828.70	15,000,000.00
34	70435	Electrification projects H.T from Meso-Fage-Tamsugudogo-Gomarin matrar Gura - inkilbawa-munkawo- Gatari-Beguwa _ Bulamalum- Jajeri- Daceri-Kukawa - sumburtu, karanka kazura & kazarai	Electrical Section	20,000,000.00	3,862,843.00	30,000,000.00
35	70435	Electrification project at Kazare & Kazura	Electrical Section	5,000,000.00		
36	70411	Construction of Markets Stalls at Kupsa, Kubuna, Karanka, Birniwa and Munkawo	Building Section	3,000,000.00		20,000,000.00
37	70411	Purchase of equipment for skills acquisition centre	Trade Section and Cooperatives	7,000,000.00		10,000,000.00
38	70411	Construction 20No of Lockup Shops at Birniwa 5No at Diginsa and kupsa	Building Section	2,000,000.00		10,000,000.00

BIRNIWA LOCAL GOVERNEMNT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
39	70411	Construction Mini Motor Park at Kupsa	Building Section	3,000,000.00		10,000,000.00
40	70521	Control of Erosion	Road	50,000,000.00	16,692,633.93	50,000,000.00
41	70521	control gully erosion beside JIBWIS Mosque at Birniwa & Inkibilwa	Road			10,000,000.00
42	70521	Construction of wetting shade for water milon market Birniwa and Birniwa to Kupsa junction, Kupsa, Buwa, Diginsa, Karanka, Gatara, Kirilla, Birniwa /malam Madori Junction, berseli & beguwa	Lands & Survey	1,000,000.00	2,640,550.00	15,000,000.00
43	70521	purchasing of working materials for census Exercise	planning & Statistic	7,000,000.00		7,000,000.00
44	70521	wall fencing of grave yard & Juma'at Mosque Birniwa Kudu, Tsangaya arewa, Birniwa Tasha, Isfari, Kubna, Diginsa, Kachallari, Nguwa and Dole, matara & kishinde	Building Section	2,000,000.00	16,692,633.93	20,000,000.00
45	70521	Purchase of Working materials for communal Groups	community Section	8,000,000.00		10,000,000.00
46	70521	contribution to community Development Project	community Section	15,000,000.00	2,640,350.00	10,000,000.00
47	70111	Reconstruction of old LG guest House at Dutse	Building Section			20,000,000.00
48	70611	provision of lockup shops at LG old guest House Dutse	Building Section			20,000,000.00
49	70521	Earth filling across Birniwa Local Government	road Section	15,000,000.00	17,724,153.00	20,000,000.00
Social						
			Total Social Sector:	373,379,789.00	85,424,680.99	770,000,000.00
50	70912	2% Contribution to Jigawa State University	Education	23,000,000.00	30,512,738.42	30,000,000.00
51	70912	contribution for the Purchase/repairs of Schools furniture	Education	2,000,000.00	2,455,880.49	5,000,000.00

BIRNIWA LOCAL GOVERNEMNT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
52	70912	Contribution for Construction of Boarding Primay school at Birniwa and Dolen Kwana (3 Block ofHotels), 3 Block Class room Admin Block and Kitchen Block Phase I	Education	18,000,000.00		
53	70912	Construction of Youth Skill aquicsition and Computer Training Centre (ICT) at Birniwa	Building Section	2,000,000.00		
54	70912	Contribution for the Construction of 2 Classroom Block at JASS Birniwa Town & Birniwa Town	Education	10,000,000.00		20,000,000.00
55	70912	Contribution for the Construction of 1 Block of Two Classroom at JSS S/Arewa Usman Birniwa Town	Education	5,000,000.00		
56	70912	Contribution for the Construction of 1 block of 2 classroom Islamiyya schools at Rigar albarka, Inkibilwa, Are Adam, Digginsa, Birniwa tsangayar Liman, kazura, kubuna, kazarai, lawandi, batu, kacallari, munkawo & Karanka	Education	2,500,000.00		20,000,000.00
57	70912	contribution for the construction of one block of 2 class room each at Birniwa special model & Dolen kwana Primary School	Education	10,000,000.00		25,000,000.00
58	70912	Reconstruction/ Rehabilitation of LEA office at Birniwa	Education	10,000,000.00		
59	70912	Educational Support Student of Tertiary Institution	Education	8,000,000.00		10,000,000.00
60	70912	Contribution for construction of 1 Block 2 Class Rooms with Office at Boarding Primary School Birniwa (Sure-P)	Education	25,500,000.00		
61	70912	Contribution for the supply of the instructional materials to LEA office Birniwa for distribrution to pimary school & junior school across Birniwa LG	Education			10,000,000.00

BIRNIWA LOCAL GOVERNEMNT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
62	70740	construction of BHC, Health Post and PHC center at Dankorin Malam, Machinamari, Bula malum, Gwarga, Tsiya, Dala kaya, inkilbulwa,Gura gura, Kazare, Birniwa kakori, batu, Dagaceri, Karagura, Malorin Kasim, Kachallari,Kandawa, Karanka, Gajiran, Diginsa, Sumburutu, kazura, lawandi, ingawa, walawa, matamu, malindi, machanamari, fage, madugunsumi , kandin wurya & isfari	Building Section	2,000,000.00		30,000,000.00
63	70740	Purchase of insecticide treated mosquito net to pregnant women at Birniwa Town, Birniwa Tasha, Kazura, Kachalari Diginsa, Karanka Dangwaleri, Kupsa, Kubuna and Dole	Preventive	5,000,000.00		10,000,000.00
64	70740	Construction of Health Post at Kuzo Yara, malindi, Isfari, Kishinde and Dagaceri	Building Section	10,000,000.00		
65	70740	Construction of Primary Health center Zumburtu, Kazari, Masaiwa/Masaiwa kanbariwa, Karanka, Malorin Kasim	Building Section	10,000,000.00		10,000,000.00
66	70740	Rehabilitation of Kazura ,PHC, Kubuna, Kanya, Matamu and Munkawo Malorin Kasim	Building Section	10,000,000.00		10,000,000.00
67	70740	Construction of maternity clinic & midwife quarter at birniwa town	Building Section			60,000,000.00
68	70611	general renovation and purchase of equipment of PHC Office at Birniwa and Inkiluwa (Sure-P)	Health	10,278,956.00		
69	70611	Purchase of delivery Kits/Equipment for pregnant women across Birniwa LG health institution	Health			10,000,000.00
70	70740	construction of Health Post at Malindi and Sumburtu (Sure-P)	Building Section	15,221,044.00		

BIRNIWA LOCAL GOVERNEMNT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
71	70630	Purchase and supply of 25No of motorized Solar Submersible Pumps (SQ)	Water Supply	30,000,000.00	18,853,000.00	40,000,000.00
72	70630	Purchase of Hand Pumps Materials	Water Supply	25,000,000.00	7,506,000.00	40,000,000.00
73	70630	Construction of 55N0. Hand pumps (5 unit per ward)	Water Supply			40,000,000.00
74	70630	Conversion from Motorized to solar water solar system in kandaw, bursili, kazura, dangwameri, martu, unguwa, dagil fari, batu, kufsa, isfari, gusuku, kanya, dolen kwana, fagi , inkira inkiwa, zangayam, matana uku bilwa, gamburwa, and tsinkaina	Water Supply			40,000,000.00
75	70630	Conversion of motorised water scheme to solar powered scheme at Tsinkaina, Gamburwa, Karanka, Zangayam, Madun sumi,Kuka inkiwa, Yarda, Tsamiyar zaki, Dunkurum, Dakinba, Kan dawa, Matara Uku, Dolen kwana, Kazura 2X11 wards	Water Supply	23,599,789.00	4,492,125.00	
76	70630	Provisiion of solar steet light at birniwa, face 2 and madungundumi,dangwalmeri, kufsa, godisa,kacallari, kilbu and kundi, gatirai, karanka, dagaceri	Water Supply			20,000,000.00
77	70630	Construction of additional 66No. Hand Pump at (4 Unit at each Ward)	Water Supply	15,000,000.00	1,620,975.55	
78	70630	upgrading/rehabilitation of solar water scheme at Tsinkaina, Kasarwa, Isfari, Mariye, Matamu, tabuwa, Gajiran and kwasga	Water Supply	10,000,000.00	416,423.32	10,000,000.00

BIRNIWA LOCAL GOVERNEMNT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
79	70630	Construction of solar Water scheme at Dalari/Garin Malam Sadi/Wargale/gomari/ Kundi Ari Adam Cikinfitari, Ari/goje/Laraba and Garin Tudu Fajiginari zingindimmi, dolen kwana, matarar mai allo, tsamiyar zaki, bula malum, dunkumiwa, kazura, unguwar tsangaya birniwa fada, tsangayar yamma, gajarma & asha ruwa	Water Supply	2,000,000.00		35,000,000.00
80	70630	Drilling and construction of complete solar water scheme at kofar fada Birniwa and tsangayar yamma Birniwa	Water Supply	5,000,000.00		
81	70630	complete solar water scheme at Zingindimi, Majjana, Rigar Albarka, Zaini, Matara, Mai allo, Dolen kwana Haushin dole, Kirilla, Tsamiyar Zaki, Jautari, Dunkurum Matarar Gudoma, S/unguwar gabas, Faja aganari, kantari, Sha da wanka, Dargazawa, Kokuga, Garin musa aand contribution to complete solar to senior Arabic Birniwa	Water Supply	10,000,000.00		
82	70630	Water reticulation at Laraba And bankware phase I	Water Supply	5,000,000.00		5,000,000.00
83	70521	Construction of Drainage/colvert at Kubuna unguwar Tsangaya, Diginsa, Kubsa, Layun adamu dan fulani Birniwa, Mataran Gura, Dolen Kwana, Kubsa Gari Tsirya, Karanka, Kaccalari, Kundi, Kazaura, isfari, Kazura Unguwar Yamma, &Matarar Gura tsangaya	Road	10,000,000.00		30,000,000.00
84	70630	Conversation from motorise water scheme to solar powere water scheme at munkawo & dangwalferi (Sure-P)	water supply	7,280,000.00		

BIRNIWA LOCAL GOVERNEMNT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
85	70630	construction of handpumps for various grave yard at Birniwa, Kazura, Kubna, Diginsa, Kacallari, Karanka, Fatu, Matarangura, Lawandi, Gatare, Marye, Isfari, Birniwa Tasha, Bula malam, & Birfeli	water supply			20,000,000.00
86	70830	construction of 5 Daily prayer Mosque at Barbura, Guruba, Matamu, Kukawa, Walawa, Kiba, Kundi, Kishinde, Dagilarinbatu, Laraba Mabam, Timberi and babban kwari	Works	10,000,000.00		25,000,000.00
87	70131	construction of Islamiyya primary school at Kachallari, gura Gura, diginsa, karanka, kazura , kubuna and Kazarai	Works			20,000,000.00
88	70810	Construction of Juma'at Mosque at Kishinde, Gomari, Timberi, Mara, K/wuriya, Matamu, Isfari, Chilititari, Gajirin, Busuku, Goruba & Birniwa Town	Works	10,000,000.00	7,529,680.32	40,000,000.00
89	70810	Youth Empowerment programm sewing Machine, Dying Machine and POS machine	Works	10,000,000.00	7,397,351.63	15,000,000.00
90	70810	logistic support, Support to Less Previllage	community	5,000,000.00	4,640,506.26	10,000,000.00
91	70810	construction of 5 daily prayer Mosque at Dagilfanni, Kandawa, Birniwa, K/sarkin Fawa & Matarar Gura, Gajarma, Kirilla, Kundi, Timberi, B/kwari, Mara, Bullanchadi, Shada wanka, Dole, Tsangayarku, Karda, Yarda Birniwa LEA	Works	2,000,000.00		
92	70810	Purchase of Sport Equipment Ball, Jasee and Net	Information, Youths, Sports & Cu	5,000,000.00		10,000,000.00
93	70810	purchase of amplifier for five daily prayers mosque	Information, Youths, Sports & Cu	10,000,000.00		10,000,000.00
94	70810	construction of mini Stadium for various sport activities at birniwa	Building Section			20,000,000.00

BIRNIWA LOCAL GOVERNMENT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates Revised		2024 Approved Estimates
				Approved	Actual 2023	
95	70841	Rehabilitation of feeder road from Dole to Kupsa, Kazura to Kuzere, Matara to Birniwa	Road	15,000,000.00		20,000,000.00
96	70841	construction fo feeder road from Gatare to kazura 9km	Road	5,000,000.00		40,000,000.00
97	70841	construction of feeder road from Kupsa to Garanda/mariye 20km	Building Section	50,000,000.00		40,000,000.00
98	70630	External/repairs of roofing at duplex house at birniwa (Sure-P)	Building Section	1,211,450.00		
99	70611	Renovation/repair of engeine room and security guard house and room (Sure-P)	Building Section	3,369,560.00		
100	70810	purchase of uniform for civilian JTF at birniwa LG (Sure-P)	Admin & General services	1,530,000.00		
101	70611	Renovation of civilian JTF office at Birniwa (Sure-P)	Admin & General services	1,786,750.00		
102	70810	Youth and women empowerment at birniwa LG (Sure-P)	Information, Youths, Sports & Culture	15,000,000.00		
103	70451	repairs of police & SHAWN vehicles at Birniwa LG (Sure-P)	Building Section	5,405,690.00		
104	70422	Landscaping & Purchase of Equipment at LG Secretariat Birniwa (Sure-P)	Agric Dept	850,600.00		
105	70411	Renovation of Women Center at Birniwa (Sure-P)	Information, Youths, Sports & Culture	4,955,950.00		

BIRNIWA LOCAL GOVERNMENT
2023 Approved Estimates - Capital Expenditure by Functions

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

Sectoral Summary

Grand Total by Functions	932,890,298	270,641,254.62	1,362,773,514
701 - General Public Services	177,000,000	149,842,505.74	348,773,514
704 - Economic Affairs	410,390,298	41,923,085.31	430,000,000
705 - Environmental Protection	60,000,000	32,888,523.87	180,000,000
706 - Housing and Community Amenities	79,000,000		170,000,000
707 - Health	40,000,000		40,000,000
708 - Recreation, Culture and Religion	60,000,000	19,567,538.21	70,000,000
709 - Education	106,500,000	20,419,601.49	124,000,000

701 - General Public Services				210,000,000	149,842,505.74	348,773,514
2	70171	Settlement of Outstanding Liabilities	Building Section	25,000,000	43,355,151.37	40,000,000
3	70181	Contribution to State and Local Government Joint Projects & Programmes.	Building Section	150,000,000	70,000,000.00	120,000,000
4	70181	Land compensation	Building Section	5,000,000		8,773,514
1	70111	General renovation of Local Government Secretariat	Building Section	30,000,000		10,000,000
33	70451	Purchase of 5No. Vehicles to the Office of the Chairman, Vice Chairman, Sec, Council leader and DAGS	Admin & General services	15,000,000	14,856,250.00	15,000,000
	70451	purchase of 4 bed room detached house at birniwa LG		1,000,000	5,500,000.00	
34	70451	purchase of office furnitures	Admin & General services	5,000,000		10,000,000
79		Extension of water to new site at dolen kwana	Rural Water Supply	5,000,000		
37	70451	purchase of 5 no.s motorcycle for ODF SUSTAINABILITY and security agent	Admin & General services	5,000,000		10,000,000
42	70611	Construction/Renovation of 3 District Head House at Birniwa, Kazura & Diginsa	Building Section	27,000,000	7,131,104.37	25,000,000
44	70611	General Renovation of senior Staff Quarters at birniwa	Building Section	5,000,000	5,000,000.00	10,000,000
43	70611	General Renovation of Junior Staff Quarters at birniwa	Building Section	2,000,000		5,000,000
49	70611	Furnishing of L.G. PHC Office Complex at Birniwa	Building Section	#REF!		10,000,000
53	70611	Renovation/external work at Guest House Dutse	Building Section	5,000,000	10,000,000.00	10,000,000
8	70411	Wall fencing & Confansation of Juma'at prayer mosque at Isfari	Trade Section and Cooperatives	5,000,000		30,000,000
			704 - Economic Affairs	35,500,000		
14	70421	Purchase of Grains /Transportation (SESAME)	Agric Dept	3,000,000		20,000,000
15	70421	Construction of Slaughter House at Birniwa & Kupsa	Agric Dept	3,000,000		10,000,000
20	70422	Roadside Tree Planting	Forestry	3,000,000	2,550,000.00	6,000,000

22	70422	Demarcation of Grazing Reservoirs and Cattle routes	Forestry	3,000,000		10,000,000
19	70421	Establishment of Minor irrigation scheme at Gajarma, Garin Uba, Dagilfanni, Matara uku, Matamu & Mahadiyya	Agric Dept			5,000,000
17	70421	Goat Breeding (women empowerment)	Agric Dept	7,000,000		10,000,000
77	70630	Drilling of 30 Tube and purchase of 30 water pump engine at Gurugurum and Matamu	Rural Water Supply			10,000,000
18	70421	Control of Quercus Bird and other insect	Agric Dept	2,000,000		5,000,000
23	70435	Electrification Project at Sumburtu/Ingawa/dangwalari, malorin kasim, kanya karama,talhari, isfari, Dolen kwana, Adamri, zain, Abari, Karanka, kirilla, madugunsumi, kuka inkawa, diginsa, kakori, sabuwa kupsan, gabas, karanka phase I and II, kanya karama, Milindi, unguwa Dankimo, kacchallari & gumari	Electrical Section	10,000,000		35,000,000
24	70435	electrification project LT at Malindi, Kachallari and Kirilla	Electrical Section	#REF!		27,000,000
	70435	extension of electrification at birniwa town and others	Electrical Section			10,000,000
28	70435	Purchase of Generator (20 or 30KVA) at Kubuna, Adamri and Warye 3 No	Electrical Section	2,000,000		10,000,000
31	70435	Purchase of Generator (100KVA) for Streetlight sound proof	Electrical Section	5,000,000		10,000,000
30	70435	Provision of Solar Lightening at 3 District Head quarters Birniwa, Diginsa & Kazura	Electrical Section	16,790,509		10,000,000
	70435	electrification project Ht from meso - fage tamsugudogo- gomarim matrar gure- inkilibawa-munkawo-gatari-beguwa-bulamalum-jajeri-daceri-kukawa-sumburtu & karanka	Electrical Section	20,000,000		20,000,000
32	70435	Electrification projects at Kazare & Kazura	Electrical Section	10,000,000		10,000,000
11	70411	purchase of Equipment for skill acquisition centre	Trade Section and Cooperatives	7,000,000		10,000,000
9	70411	Construction of 20 No Lockup Shops at Birniwa 5 No at Diginsa and Kupsa	Trade Section and Cooperatives	2,000,000		10,000,000
10	70411	Construction of mini modern motor pack at Kupsa	Trade Section and Cooperatives	10,000,000		10,000,000
40	70521	CONTROL OF Erosion across Birniwa LGA	Lands & Survey	50,000,000		50,000,000
12	70411	Construction of wetting shade at Birniwa to Kupsa Junction	Trade Section and Cooperatives	1,000,000		1,000,000
106	70841	purchase of working material for census exercise	Information, Youths, Sports & Culture	7,000,000		15,000,000
99	70841	wall fencing of grave yard at birniwa Kudu, Tsangayar arewa, birniwa tasha isfari, kubuna, diginsa, kacchallari, unguwa, & Dole Phase I, II, III & IV	Information, Youths, Sports & Culture	10,000,000	16,692,633.93	30,000,000
105	70841	purchase of working materials for communal groups	Information, Youths, Sports & Culture	3,000,000		10,000,000
100	70841	contribution to community development project	Information, Youths, Sports & Culture	10,000,000		1,000,000
	70521	reconstruction of old LG guest house at Dutse	Information, Youths, Sports & Culture			20,000,000
	70522	provision of lockup shop at old LG guest house Dutse				20,000,000
104	70841	Earth filling across Birniwa LG	Information, Youths, Sports & Culture	10,000,000	20,039,901.38	27,000,000
			705 - Environmental Protection			

38	70521	Construction of Drainage at Kubna , Diginsa, Kupsa, Layin Adamu Dan fulani, Birniwa, matarar gura, dolen kwana kupsa gari, tsirya, karanka, kacchalari, kundi, kazaura & isfari	environmental	10,000,000		10,000,000
93	70810	Purchase of Sport Equipment Ball Jersey & Net	environmental	5,000,000		10,000,000
41	70521	Rehabilitation of feeder road from Dole To Kupsa and Kazura to Kuzere, Matara to Birniwa	environmental	25,000,000		40,000,000
42	70521	Construction of feeder road from Katara to Kazura 9 KM	environmental	25,000,000		40,000,000
39	70521	Construction of Feeder road from kupsa to Garanda 20 KM	environmental	50,000,000		50,000,000
706 - Housing and Community Amenities						
50	70611	Furnishing of L.G staff quarters at Birniwa	Building Section	2,000,000		
57	70611	wall fencing of juma'at prayer mosque at Isfari	Building Section	5,000,000		
		purchase and supply of 25no. Of motorised solar samasable pumps	Rural Water Supply	30,000,000	18,853,000.00	15,000,000
60	70630	Purchase of Hand Pumps Materials	Rural Water Supply	25,000,000	7,506,000.00	15,000,000
		construction of 55no. Hand pumps 5 unit per ward	Rural Water Supply			15,000,000
		construction of solar water scheme at 11 ward 2no. Each	Rural Water Supply			15,000,000
		conversion from motorised to solar water system in kadarwa, bursili, kazura, burtu, and others	Rural Water Supply			15,000,000
66	70630	Conversion of Motorized water scheme to solar water schem at tsinkaina, gamburwa, karanka, zangayam, madugunsumi, kuka inkiwa, yarda, tsamiyar zaki, dunkurum, dakin ba kandawa, matara uku, dlen kwana, kazura 2 X 11 wards	Rural Water Supply	23,599,789	4,492,125.00	20,000,000
		provision of solar street light at birniwa, face 2 and madundundumi, dangwalmeri, kufsa, godisa, kacallari, kilbu and kundi, gatirai, karanka, dagaceri				20,000,000
		Construction of additional 66No. Hand pumps (4 unit at each ward)		15,000,000	1,620,975.55	15,000,000
81	70630	upgrading / Rehabilitation of Solar water sheme at Tsinkaina, Kasarwa, isfari, mariye, matamu, kabuwa, kajiran and kwasga	Rural Water Supply	10,000,000	416,423.32	5,000,000
73	70630	Construction of motorised/solar water scheme at Dalari/ garin malam sadi, wargale, gomari, kundi , are adam, cikin ftari, ari, goje, laraba, garin tudu and fajiginari	Rural Water Supply	10,000,000		10,000,000
71	70630	Drilling and construction of complete solar water scheme at kofar fada Birniwa and Tsangayar Yamma Birniwa town	Rural Water Supply	5,000,000		5,000,000
82	70661	complete solar water at zingin dimi, majjana, rigar albarka, zaini, matara mai allo, dolen kwana , haushin dole, kirila, tsamiyar zaki, jatauri, dunkurum, matarar gudoma, s/unguwar gabas, fajaganari, kantari, shada wanka, dargaza, kokuga, garin musa and contribiton the comple solar to senior arabic birniwa	Lands & Survey	10,000,000		15,000,000
63	70630	Water Reticulation at Laraba and bankore phase I	Rural Water Supply	5,000,000		5,000,000

59	70630	Purchase of 20No of solar Submersible Pumps	Rural Water Supply	15,000,000		
61	70630	Drilling of	Rural Water Supply			
62	70630	Construction of 22No. of Hand pumps 2 unit per each of the Eleven wards	Rural Water Supply	10,000,000		
70	70630	Construction of additional 44 No. Hand pumps (4 unit at each ward)	Rural Water Supply	5,000,000		
78	70630	purchase and supply of motorized 5 No submersible pumps	Rural Water Supply	15,000,000		
80		purchase of 4 Bedroom detached house at Bimiwa	Rural Water Supply	10,000,000		
5						
6	70411	Construction of Markets Stalls at kupsa, kubuna, karanaka, Bimiwa & munkawo	Trade Section and Cooperatives	3,000,000		
7	70810	Youth Empowerment & Purchase of POS Machine, sewing and Dying Machine	Trade Section and Cooperatives	10,000,000		
21	70422	Establishment of Nursery/Minor Irrigation at Gugurum & Kakori	Forestry			5,000,000
29	70435	Electrification project HT from Meso to fage to Tamsugudogo to gatari to Beguwa To Bulamalum-jajeri-Daceri-kukawa-sumburtu & Karanka	Electrical Section	20,000,000		
35	70451	Purchase of 5No Motor Cycle For Security agent	Admin & General services	2,500,000		
			707 - Health	146,000,000		
84	70740	construction of BHC at dankori malam, macinamari, bula malam, gwarga, tsirya, dala kaya, inkilbulwa, gura gura, kazare, bimiwa, kakori, batu, daga cheri, kara gura, dan golari malorin kasim, kachallri, kan dawa, karanka, gajiran, diginsa, sumburutu, kazura, lawandi, inbuwa, walawa, matamu, malindi, machinamari, fagi, madugunsumi & kandi wuriya	Health	5,000,000		10,000,000
83	70740	Purchase if insecticide treated mosquito net to pregnant women.	Health	5,000,000		10,000,000
87	70740	construction of health post at kuzo yara, malindi, isfari, kishinde, and dagaceri	Health	10,000,000		10,000,000
91	70740	construction of primary health centre at zumburtu, kazare, masaiwakanbarewa, karanka, malorin kasim	Health	10,000,000		10,000,000
85	70740	Rehabilitation of Primary Health Care at kazura, kubuna, kanya, matamu, munkawo, and malorin kasim	Health	10,000,000		10,000,000
	70740	construction of maternity clinic/center at bimiwa town				10,000,000
			708 - Recreation, Culture and Religion	48,000,000		
		construction of five daily prayer mosque at baburbura, guruba, matamu, kukawa, walwa, kiba, kundi, kishinde, dagilarinbatu and others		10,000,000		5,000,000
		construction of Islamiyya primary school at diginsa, karanka, kazura and kubuna				15,000,000

92	70810	Construction of jumaat at kishinde, Gomari, Timbiri, mara, k/wuriya, matamu, isfari, chilinfitari, gajimram, busuku & goriba	Information, Youths, Sports & Culture	2,000,000	7,529,680.82	5,000,000
		youth empowerment program sewing machine, dying		10,000,000	7,397,351.63	10,000,000
94	70810	Lodgistic Support	Information, Youths, Sports & Culture	5,000,000	4,640,506.26	10,000,000
101	70841	Construction of Five daily prayer Mosque at Dagilfanni, kandawa, Birniwa Kofar sarkin Fawa, Matarar gura, gajarma, kirrila, kundi, timberi, B/kwari, mara, bulanchandi, shada wanka, Dole, tsangayarku, karda, Yarda, Birniwa LEA	Information, Youths, Sports & Culture	10,000,000		10,000,000
95	70830	Purchase of Amplifier for daily prayer mosque	Information, Youths, Sports & Culture	10,000,000		5,000,000
96	70841	Construction of Friday Mosque at Barbura, Goriba, Matamu, kukawa, malawa, kilba, kundi, kishinde, Dagilarimbatu, laraba, mabom, timberi & baban kwari	Information, Youths, Sports & Culture	10,000,000		
103	70841	Construction of wetting shade at Birniwa-Kupsa Junction	Information, Youths, Sports & Culture	1,000,000		
			709 - Education			
		2% contribution to Jigawa state university	Information, Youths, Sports & Culture	230,000,000	17,963,721.00	23,000,000
110	70912	construction for the Purchase/repairs of Schools furniture & other matials	Education	2,000,000	2,455,880.49	3,000,000
115	70912	Contribution for the Construction of Boarding primary school at Birniwa and Dolen kwana # block of Hostel, 3 block of class admin block and kichen block phase I	Education	18,000,000		15,000,000
		construction of youth skill acquisation and computer tarining center (ICT) at birniwa		10,000,000		6,000,000
113	70912	Contribution for the Construction of 2 Classroom block at JASS at Birniwa town and Birniwa tasha	Education	10,000,000		15,000,000
114	70912	Contribution for the Construction of 2 classroom Block at JSS / arewa usman Birniwa Town	Education	5,000,000		5,000,000
112	70912	Contribution for the Construction of 2 No of 1 block of 2 class rooms for Islamiyya school at Rigar Albarka, Inkilbawa, Are adam, & Diginsa	Education	10,500,000		5,000,000
111	70912	Contribution for the Construction of 1 block of 2 classroom each at Birniwa special model	Education	10,000,000		10,000,000
119	70912	Reconstruction /Rehabilitation of LEA office aat Birniwa	Education	10,000,000		10,000,000
118	70912	Educational Support of student Tertiary institution	Education	8,000,000		10,000,000

Birniwa Local Government
2024 Proposed Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description		2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First Level IF functional Codes	Sector			Approved Estimates	Actuals Expenditure	
Administrative entity Code:			Administrative Code:				
23			CAPITAL EXPENDITURE				
2301			FIXED ASSETS PURCHASED				
23010101			purchase/acquisition of land (Com	Admin & General services	5,000,000		
23010101			Purchase of 5No. Utility Vehicles to the Office of the Chairman, Vice Chairman, Sec, Council leader and DDAGS (Toyota Model)	Admin & General services	10,000,000		
23010102			Purchase of 4 bed room detach House at Briniwa	Admin & General services	10,000,000		
23010103			purchase of 10 No.s motorcycle for ODF SUSTAINABILITY & Security Agent	Admin & General services	5,000,000	1,856,250	#####
23010104			purchase of office Furnitures	Admin & General services	5,000,000		
23010105			Purchase of official vehicle to the office of the Chairman (Jeep PRADO)	Admin & General services	30,000,000		

23010106		purchase of 10 No.s motorcycle for ODF SUSTAINABILITY & Security Agent	Admin & General services			
23010107		Purchase of Fertiliser/Transportation	Agric Dept	1,000,000		
23010108		Purchase of Grains /Transportation	Agric Dept	5,000,000		
23010109		Purchase of equipment for skills acquisition centre	Trade Section and Cooperatives	7,000,000		
23010110		purchasing of working materials for census Exercise	Lands & Survey	7,000,000	16,692,633.93	
23010111		Purchase of Working materials for communal Groups	Lands & Survey	3,000,000	264,550	
23010112		Purchase of insecticide treated mosquito net to pregnant women at Birmiwa Town, Birmiwa Tasha, Kazura, Kachalari Diginsa, Karanka Dangwalari, Kupsa, Kubuna and Dole	Health	5,000,000.0		
23010113		Purchase and supply of 25No of motorized Solar Submersible Pumps	Rural Water Supply	30,000,000	18,853,000	
23010114		Purchase of Hand Pumps Materials	Rural Water Supply	15,000,000	7,506,000	
23010115		Purchase of Sport Equipment Ball, Jasee and Net	Information, Youths, Sports & Culture	5,000,000.0		
23010116		purchase of amplifier for five daily prayers mosque	Information, Youths, Sports & Culture	10,000,000.0		
23010117		Purchase of Generator (20 or 30KVA) at Kubuna, Adamre & Marye 3 No	Electrical Section	10,000,000		
23010118		Purchase/Acquisition of Land				
23010119		Purchase of Generator (100KVA) for Streetlight sound proof	Electrical Section	15,000,000		
23010120		Purchase of office Buildings				
23010121		Purchase of Residential Buildings				
23010122		Purchase of Motor Cycles				
23010123		Purchase of Motor Vehicles				
23010124		Purchase of Vans				
23010125		Purchase of Trucks				

23010126		Purchase of Buses				
23010127		Purchase of Sea Boats				
23010128		Purchase of Ships				
23010129		Purchase of Trains				
23010130		Purchase of office Furniture and Fittings				
23010131		Purchase of Computers				
23010132		Purchase of Computer Printers				
23010133		Purchase of Photocopying Machines				
23010134		Purchase of Typewriters				
23010135		Purchase of Shredding Machines				
23010136		Purchase of Scanners				
23010137		Purchase of Power Generating Set				
23010138		Purchase of canteen / Kitchen Equipment				
23010139		Purchase of Residential Furniture				
23010140		Purchase of Health / Medical Equipment				
23010141		Purchase of Fire Fighting Equipment				
23010142		Purchase of Teaching / Learning Aid Equipment				
23010143		Purchase of Library Books & Equipment				
23010144		Purchase of Sporting / Gaming Equipment				
23010145		Purchase of Agricultural Equipment				
23010146		Purchase of Security Equipment				
23010147		Purchase of Industrial Equipment				
23010148		Purchase of Recreational Facilities				
23010149		Purchase of Air Navigational Equipment				
23010150		Purchases of Surveying Equipment				
23010151		Purchase of Diving Equipment				
23010152		Purchase of Ship Spare/Maintenance				
23010153		Purchase of Aero Spares/Maintenance				
23010154		Purchase of Tricycle				
23010155		Purchase of Information / Communication Equipment				
23010156		Purchase of School Furniture				
23010157		Purchase of Laboratory Equipment				
23010158		Purchase of Workshop Tools / Equipment				
23010159		Purchase of Heavy Plants and Equipment				
23010160		Acquisition of Tertiary Education Assets (Construction and Facilities)				
23010161		Purchase of Other ICT equipment				
23010162		Purchase of office Equipment				
2302		CONSTRUCTION / PROVISION				
230201		Construction/Provision of Fixed Assets - General				
23020101		Construction of Veterinary Clinic at Kupsa	Agric Dept			
23020102		Reconstruction of Vetirinary clinic and Qtrs at	Agric Dept			

23020103		Construction of Markets Stalls at Kupsa, Kubuna, Karanka, Birniwa and Munkawo	Trade Section and Cooperatives	8,000,000		
23020104		Construction 20No of Lockup Shops at Birniwa 5No at Diginsa and kupsa	Trade Section and Cooperatives	10,000,000		
23020105		Construction Mini Motor Park at Kupsa	Trade Section and Cooperatives	10,000,000		
23020106		Control of Erosion at Birniwa LGA	Lands & Survey	50,000,000	2,039,901.38	
23020107		Construction of wetting shade at birniwa to Kupsa junction	Lands & Survey	1,000,000		
23020108		Construction of Youth Skill aquisition and Computer Training Centre (ICT) at Birniwa	Education	10,000,000.0		
23020109		Construction of Modern Township conference Hall 2 Semi Detached suits and 2 narrow 4 No with furnishing	Education			
23020110		contribution for the construction of one block of 2 class room each at Birniwa special model	Education	10,000,000.0		
23020111		Contribution for the Construction of 1 Block of Two Classroom at JSS S/Arewa Usman Birniwa Town	Education	5,000,000.0		
23020112		contribution for the construction of one block of 2 class room each at Birniwa special model	Education	10,000,000.0		
23020113		Reconstruction/ Rehabilitation of LEA office at Birniwa	Education	10,000,000.0		

23020114		construction of BHC at Dankorin Malam, Machinamari, Bula malum, Gwarga, Tsirya, Dala kaya, inkilbulwa, Gura gura, Kazare, Birniwa kakori, batu, Dagaceri, Karagura, Malorin Kasim, Kachallari, Kandawa, Karanka, Gajiran, Diginsa, Sumburutu, kazura, lawandi, ingawa, walawa, matamu, malindi, machanamari, fage, madugunsumi & kandin wurya	Health	5,000,000.0		
23020115		Construction of Health Post at Kuzo Yara, malindi, Isfari, Kishinde and Dagaceri	Health	10,000,000.0		
23020116		Construction of Primary Health Care Zumburtu, Kazari, Masaiwa/Masaiwa kanbariwa, Karanka, Malorin Kasim	Health	10,000,000.0		
23020117		Construction of Public Convenience at Market and Motor 2No at Birniwa	Health			
23020118		Construction of one 1 senior staff Birniwa General quarters and 2 number of junior staff quarters	Health			
23020119		Construction of 2 additional motorasized water scheme with Reeticulation at Birniwa Town	Rural Water Supply			
23020120		Construction of Motorized/solar Water scheme at Dalari/Garin Malam Sadi/Wargale/gomari/ Kundi Ari Adam Cikinfitari, Ari/goje/Laraba and Garin Tudu Fajiginari	Rural Water Supply	10,000,000		
23020121		Construction of additional 66No. Hand Pump at (4 Unit at each Ward)	Rural Water Supply	15,000,000		
23020122		construction of overhead tank at Birniwa central mosque (22mtr)	Rural Water Supply			

23020123		construction of public convenient at market and motor park 2 No at Birniwa Town	Rural Water Supply			
23020124		Construction of 5 No.Hand pumps at Birniwa, Kachallari, and Karanka	Rural Water Supply			
23020125		Construction of Drainage at Kubun	Rural Water Supply	10,000,000		
23020126		construction of 5 Daily prayer Mosq	Information, Youths, Sports & Culture	10,000,000.0		
23020127		construction of five Daily prayers m	Information, Youths, Sports & Culture			
23020128		Construction of Juma'at Mosque at Kishinde, Gomari, Timberi, Mara, K/wuriya, Matamu, Isfari, Chilinfitari, Gajirin, Busuku and Goruba	Information, Youths, Sports & Culture	10,000,000.0		
23020129		construction of 5 daily prayer Mosque at Dagilfanni, Kandawa, Birniwa, K/sarkin Fawa & Matarar Gura, Gajarma, Kirilla, Kundi, Timberi, B/kwari, Mara, Bullanchadi, Shada wanka, Dole, Tsangayarku, Karda, Yarda Birniwa LEA	Information, Youths, Sports & Culture	10,000,000.0		
23020130		construction fo feeder road from Katara to kazura 9km	Building Section	25,000,000.0		
23020131		construction of feeder road from Kupsa to Garanda 20km	Building Section	50,000,000.0		
23020132		Construction of 3 District Head House at Birniwa, Kazura and Diginsa	Admin & General services	17,000,000	7,131,104.37	
23020133		Construction of 22N0. Hand pumps (2 unit per ward) X 11 Wards	Rural Water Supply	10,000,000	4,492,125	
23020134		Construction/Provision of Residential Buildings				
23020135		Construction/Provision of Electricity / Solar Power				
23020136		Construction/Provision of Housing				
23020137		Construction/Provision of Water Facilities				
23020138		Construction/Provision of Hospitals/Health Centres				
23020139		Construction/Provision of Public Schools				
23020140		Construction / Provision of Fire Fighting Stations				

23020141		Construction / Provision of Libraries				
23020142		Construction / Provision of Sporting Facilities				
23020143		Construction / Provision of Agricultural Facilities				
23020144		Construction / Provision of Roads				
23020145		Construction / Provision of Rail-Ways				
23020146		Construction / Provision of Water-Ways				
23020147		Construction / Provision of Air-Port / Aerodromes				
23020148		Construction / Provision of Infrastructure				
23020149		Construction / Provision of Recreational Facilities				
23020150		Construction of Boundary Pillars/ Right of Ways				
23020151		Construction of Traffic /Street Lights				
23020152		Construction of Markets/Parks				
23020153		Construction of Power Generating Plants				
23020154		Construction/Provision of Cemeteries				
23020155		Construction of ICT Infrastructures				
23020156		Construction of Dams				
23020157		Construction of Irrigation Canals				
23020158		Construction / Provision of Boundary Pillars				
23020159		Construction/Provision of Religious Structures				
23020160		Construction/Provision of Other Institutional Structures				
23020161		Construction/Provision of Public Convenience				
23020162		Grazing Reserves Development				
23020163		Micro Credit and Business Start-up Support				
23020164		Artisan Training / Skill Acquisition				
23020165		Recapitalization and Investments				
23020166		Construction of Bridges and Culverts				
23020167		Construction of Drainages, Barrages & other Erosion Control Structures				
23020168		Development of Health Training Institutions				
23020169		Provision of Sanitation Facilities				
23020170		Development of Fadama Lands				
23020171		Development of Agriculture				
2303		REHABILITATION / REPAIRS				
230301		Rehabilitation/Repairs of Fixed Assets - General				
23030101		Rehabilitation of Kazura ,PHC, Kubuna, Kanya, Matamu and Munkawo Malorin Kasim	Health	10,000,000.0		
23030102		Settlement of Outstanding Liabilities	Admin & General services	15,000,000	43,000,000	#####
23030103		General Renovation of senior Staff	Admin & General services	5,000,000	5,000,000	
23030104		Roadside Tree Planting	Forestry	3,000,000	2,550,000	#####

23030105		wall fencing of grave yard at Birniwa Kudu, Tsangaya arewa, Birniwa Tasha, Isfari, Kubna, Diginsa, Kachallari, Nguwa and Dole Phase I , II III and IV	Lands & Survey	10,000,000	17,724,153	
23030106		2% Contribution to Jigawa State Un	Education	23,000,000.0	18,853,000.0	#####
23030109		logistic support	Information, Youths, Sports & Culture	5,000,000.0	4,640,506.26	
23030110		Drilling and construction of complete solar water scheme at kofar fada Birniwa and tsnagayar yamma Birniwa	Rural Water Supply	5,000,000	1,620,975.55	
23030110.79		Contribution to State and Local Government Joint Projects & Programmes.	Admin & General services	97,000,000	70,000,000	#####
23030112.07		Extension of water to new site at dolen kwana	Admin & General services	5,000,000		
23030113.36		General renovation of Local Government Secretariat	Admin & General services	30,000,000		
23030114.64		Rehabilitation of feeder road from Dole to Kupsa & Kazura to Kuzere, Matara to Birniwa	Building Section	25,000,000.0	7,397,351.63	
23030115.93		Water reticulation at Laraba And ba	Rural Water Supply	5,000,000	416,423.32	
23030117.21		Renovation of Junior staff quarters	Admin & General services	2,000,000		
23030118.5		furnishing of local government staff	Admin & General services	2,000,000		
23030119.79		Furnishing of L.G. PHC Office Complex at Birniwa	Admin & General services	2,000,000		
23030121.07		Renovation/External work at guest	Admin & General services	5,000,000		
23030122.36		Wall Fencing and compensaation of juma'at prayer mosque at isfari		5,000,000		
23030123.64		Demarcation of Grazing Resevers and Cattle routes	Forestry	8,000,000		
23030124.93		women empowerment programme (Goat Breeding)	Forestry	7,000,000		
23030126.21		control of queller birds/ other insect	Forestry	2,000,000		

23030127.5		Electrification Project at sumburtu/Ngawa/Dangwaleri/Malorin Kassim/Kanyya Karama/ taljari, Isfai,Dolen kwana, Adamri, Zain/ Abari, Karanka, kirilla, Madugunsumi/ Kuka inkiwa To Diginsa/kakori, Sabuwa Kupsan, Gabas, Karanka phase I and II, kanya Karama milindi, Unguwa dankimo, kachallari and Gomari	Electrical Section	40,000,000		
23030128.79		Provision of Solar street Light at 3 district Headquarters Birniwa, Diginsa & Kazura	Electrical Section	16,790,509		
23030130.07		Electrification projects H.T from Meso-Fage-Tamsugudogo-Gomarin matrar Gura - inkilbawamunkawo- Gatari-Beguwa _ Bulamalum- Jajeri- Daceri-Kukawa - sumburtu & karanka	Electrical Section	20,000,000		
23030131.36		Electrification project at Kazare & Kazura	Electrical Section	10,000,000		
23030132.64		contribution to community Development	Lands & Survey	10,000,000		
23030133.93		Earth filling across Birniwa Local Government	Lands & Survey	10,000,000		
23030135.21		contribution for the Purchase/repairs of Schools furniture & other materials	Education	2,000,000.0		
23030136.5		Contribution for Construction of Boarding Primarr school at Birniwa and Dolen Kwana (3 Block ofHotels), 3 Block Class room Admin Block and Kitchen Block Phase I	Education	18,000,000.0		

23030137.79		Contribution for the Construction of 1 block of 2 classroom Islamiyya schools at Rigat albarka, Inkibilwa, Are Adam and Diginsa	Education	10,500,000.0		
23030139.07		Educational Support Student of Tertiary Institution	Education	8,000,000.0		
23030140.36		complete solar water scheme at Fagi', Kore, Wabatuma, Kirya Kabiwa, Dangazawa, Gatare Beguwa Gabas Mari Kachalari, Matamu, Kuka inkawa, Karama Abbare, Batu, Bulamalam, Garin Malam Jibo, Sha da wanka, Matarar Guduma, Malam Hashin, Dolen mede, mederinmanari, jalkeri, Tukui, Mara, sumburtu, Dagilmanrwangale, Dunkurum, Tsamiyar Zaki , Kaderi Makari, unguwar malam sani Dargazawa, Dalari, Dakin ba and Kanya Karama	Rural Water Supply	15,000,000		
23030141.64		upgrading/rehabilitation of solar water scheme at Tsinkaina, Kasarwa, Isfari, Mariye, Matamu, tabuwa, Gajiran and kwasga	Rural Water Supply	10,000,000		
23030142.93		complete solar water scheme at Zingindimi, Majjana, Rigat Albarka, Zaini, Matara, Mai allo, Dolen kwana Haushin dole, Kirilla, Tsamiyar Zaki, Jautari, Dunkurum Matarar Gudoma, S/unguwar gabas, Faja aganari, kantari, Sha da wanka, Dargazawa, Kokuga, Garin musa aand contribution to complete solar to senior Arabic Birniwa	Rural Water Supply	10,000,000		
23030144.21		Youth Empowerment programm se	Information, Youths, Sports & Culture	10,000,000.0		
23030145.5		Rehabilitation/Repairs of Residential Buildings				

23030146.79		Rehabilitation/Repairs – Electricity				
23030148.07		Rehabilitation/Repairs – Housing				
23030149.36		Rehabilitation/Repairs - Water Facilities				
23030150.64		Rehabilitation/Repairs-Hospitals/Health Centres				
23030151.93		Rehabilitation/Repairs - Public Schools				
23030153.21		Rehabilitation / Repairs - Fire Fighting Stations				
23030154.5		Rehabilitation / Repairs – Libraries				
23030155.79		Rehabilitation / Repairs - Sporting Facilities				
23030157.07		Rehabilitation / Repairs - Agricultural Facilities				
23030158.36		Rehabilitation / Repairs – Roads				
23030159.64		Rehabilitation / Repairs – Railways				
23030160.93		Rehabilitation / Repairs - Water-Way				
23030162.21		Rehabilitation / Repairs - Air-Port / Aerodromes				
23030163.5		Rehabilitation / Repairs - Recreational Facilities				
23030164.79		Rehabilitation / Repairs - Air Navigational Equipment				
23030166.07		Rehabilitation / Repairs of office Buildings				
23030167.36		Rehabilitation/Repairs of Boundaries				
23030168.64		Rehabilitation/Repairs- Traffic /Street Lights				
23030169.93		Rehabilitation/Repairs- Markets/Parks				
23030171.21		Rehabilitation/Repairs- Power Generating Plants				
23030172.5		Rehabilitation/Repairs of Cemeteries				
23030173.79		Rehabilitation/Repairs- ICT Infrastructures				
23030175.07		Rehabilitation of Dams				
23030176.36		Rehabilitation of Irrigation Facilities				
23030177.64		Rehabilitation/Repairs of Other Institutional Buildings				
23030178.93		Rehabilitation/Repairs of Other Infrastructure				
23030180.21		Rehabilitation/Repairs of Other Plants & Machineries				
23030181.5		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				
23040105		Water and Environmental Pollution Prevention & Control				
23040106		Nurseries and Seedlings				
23040107		Forests and Shelterbelts				
23040108		Parks and Gardens				
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			
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			