

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Revenue**

Budget Code	Details of Revenue	2024 Approved Estimates (N)	2023	
			Approved Revised Estimates (N)	Outturns (N)
<b>1</b>	<b>Revenue</b>	<b>4,032,097,679</b>	<b>2,697,876,159</b>	<b>1,322,832,975</b>
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>-</b>	<b>2,697,876,159</b>	<b>1,322,832,975</b>
<b>1101</b>	<b>Local Government Share of FAAC Revenue</b>	<b>3,992,679,155</b>	<b>2,697,876,159</b>	<b>1,322,832,975</b>
110101	Statutory Allocation	1,096,086,415	1,556,039,572	987,253,765.00
110102	Value Added Tax	1,363,420,725	978,636,587	75,991,234
110103	Other FAAC Revenues	1,533,172,015	163,200,000	259,587,976
<b>12</b>	<b>INDEPENDENT REVENUES</b>	<b>32,860,000</b>	<b>40,000</b>	<b>35,000</b>
<b>1201</b>	<b>Tax Revenue</b>		<b>40,000</b>	<b>35,000</b>
120101	Personal Incomes Tax	50,000	40,000	35,000
120102	Corporate Taxes	-	-	-
120103	Other Taxes	-	-	-
<b>1202</b>	<b>Non-Tax Revenue</b>	<b>32,810,000</b>	<b>25,502,000</b>	<b>13,831,000</b>
120201	Licenses - General	2,740,000	3,020,000	2,500,000
120202	Mining Rents	-	-	-
120203	Royalties	15,375,000	-	-
120204	Fees - General		10,572,000	3,511,000
120205	Fines - General	-	-	-
120206	Sales - General	1,650,000	1,330,000	900,000
120207	Earnings - General	7,530,000	6,580,000	4,500,000

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120208	Rent on Government Buildings - General	740,000	740,000	500,000
120209	Rent on Land & Others - General	1,000,000	1,000,000	750,000
120210	REPAYMENTS - GENERAL	630,000	120,000	70,000
120211	Investment Income	1,000,000	-	-
120212	Interest Earned	145,000	140,000	100,000
120213	Reimbursement - General	2,000,000	2,000,000	1,000,000

<b>13</b>	<b>AID AND GRANTS</b>		<b>150,000</b>	<b>160,000</b>
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1301	AID	-	-	-
130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-

<b>1302</b>	<b>GRANTS</b>	<b>-</b>	<b>150,000</b>	<b>160,000</b>
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130201	Domestic Grants		150,000	160,000
130202	Foreign Grants	-	-	-

<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RE</b>	<b>6,558,524</b>	<b>140,158,867</b>	<b>127,158,862</b>
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1401	TRANSFER FROM CONSOLIDATED REVE	-	-	-
140101	TRANSFER FROM CRF TO CDF GENERAL	6,558,524	140,158,862	125,158,867

1402	OTHER CAPITAL RECEIPTS	-	-	-
140201	Other Capital Receipts	-	-	-

1403	LOANS / BORROWINGS RECEIPT	-	-	-
140301	Domestic Loans / Borrowing Receipt	-	-	-
140302	International Loans/Borrowings	-	-	-

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<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>3,992,679,155</b>	<b>2,697,876,159</b>	<b>1,322,832,975</b>
1101	LOCAL GOVT. SHARE OF FAAC	3,992,679,155	2,697,876,159	1,322,832,975
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUE	1,096,086,415	1,556,039,572	987,253,765
11010101	Statutory Allocation	1,096,086,415	1,556,039,572	987,253,765
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	<b>1,363,420,725.00</b>	<b>978,636,587.00</b>	<b>75,991,234.00</b>
11010201	Share of VAT	1,363,420,725	978,636,587	75,991,234
11010202	Arrears of VAT			
110103	LOCAL GOV. SHARE OF OTHER FAAC REVENUE	<b>1,533,172,015.00</b>	<b>163,200,000.00</b>	<b>259,587,976.34</b>
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves	375,000,000	40,800,000.00	69,655,865.64
11010304	Forex Equalisation	1,004,531,599	81,600,000.00	36,291,694.37
11010305	Exchange Gain	153,640,416	40,800,000.00	153,640,416.33
11010306	Share of Solid Minerals			
11010310	Refund of Excess Bank Charges from Federation Account			
<b>12</b>	<b>Independent Revenue</b>	<b>32,810,000</b>	<b>40,000</b>	<b>40,000</b>
1201	TAX REVENUE	32,810,000	40,000	40,000
120101	PERSONAL TAXES	50,000	40,000	40,000
12010101	Pay-As-You-Earn (Public Sector)	50,000	40,000	40,000
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010118	Other Special Taxes			

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120102	Corporate Taxes	-	-	-
12010201	N/A			
120103	Other Taxes	-	-	-
12010302	Pool Betting Tax			
12010303	Development Tax/Levy			
12010306	Education Levy			
12010318	Property Tax			
12010319	Stamp Duties			
12010320	Development Levy			
1202	NON-TAX REVENUE	32,810,000	32,395,000	25,509,027
120201	Licenses - General	2,740,000	3,020,000	2,234,000
12020105	Radio / Television Station Licenses	15,000	10,000	6,000
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License	40,000	30,000	25,000
12020111	Bake / Bakery House Licenses	20,000	10,000	7,000
12020113	Brick-making, etc, Licenses	30,000	20,000	17,000
12020114	Cart Licenses	15,000	10,000	5,000
12020115	Dane Gun Licenses	30,000	250,000	24,000
12020116	Cattle Dealer Licenses	30,000	20,000	20,000
12020117	Dried Fish & Meat Licenses			

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12020118	Pet (Dog) Licenses			
12020119	Fishing Permits	150,000	100,000	150,000
12020120	Hawker's Permits	150,000	100,000	140,000
12020121	Hunting Permits			
12020122	Produce Buying Licenses			
12020126	Tractor Hiring Services	2,000,000	250,000	200,000
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations L	250,000	230,000	210,000
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	10,000	50,000	20,000
12020138	Forestry / Timber Licence	20,000	10,000	15,000
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			
12020148	Food and Water Processing Licence	100,000	65,000	60,000
12020149	Communication Equipment Installation Perm	2,000,000	1,000,000	850,000
12020150	Hides & Skin Export Premises License			

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12020151	Cattle Traders Certificate			
12020152	Trophies Dealers Permit			
12020153	Product Buyers Licenses and Registration of	200,000	500,000	150,000
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit	300,000	100,000	90,000
12020157	Public Conveniences Permit			
12020158	Minor Industrial Licence Fees	20,000	10,000	12,000
12020159	Welding Machine License	40,000	20,000	17,000
12020160	Auto Spare Parts	20,000	10,000	8,000
12020161	Building Materials / Block Making Licence Fe	250,000	190,000	180,000
12020162	Sewing / Tailoring Servces	50,000	20,000	15,000
12020163	Barbing Salon / Boutque Services Fees	20,000	15,000	13,000

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120202	Mining Rents	-	-	-
12020201	N/A			
120203	Royalties	-	-	-
12020301	N/A			

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120204	Fees - General	15,375,000	17,565,000	13,746,000
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			

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12020412	Research Testing Fees			
12020413	Films Censorship / Production Fees			
12020415	Trade Testing Fees			
12020417	Contractor Registration Fees	2,000,000	1,000,000	800,000
12020418	Marriage / Divorce Fees	15,000	10,000	7,000
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	10,000,000	7,000,000	6,000,000
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees			
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			
12020438	Survey / Planning / Building Fees	50,000	30,000	30,000
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			
12020443	Birth & Death Registration Fees (Indigene)	2,000,000	1,500,000	1,000,000
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	100,000	60,000	50,000

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12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees	50,000	30,000	30,000
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	10,000	7,000,000	5,000,000
12020452	School/ Tuition/ Examination Fees			
12020453	Applications Fees			
12020454	Parking Fees			
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate			
12020456	School/ Tuition/ Regisration / Examination			
12020457	Affiliation Charges			
12020458	Unity/Staff/Other School Fees/Levies			
12020459	Customary Right Of Occupancy Fees	250,000	200,000	180,000
12020460	Building Plan Approval Fees	100,000	30,000	33,000
12020461	Title / Plot Transfer Fees / Commission	250,000	100,000	60,000
12020462	Publication Fees	50,000	40,000	25,000
12020463	Hospital Service Registration Fees	100,000	80,000	75,000
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees			
12020467	Training Fees	30,000	25,000	20,000
12020468	Milling Charges	50,000	20,000	30,000
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			



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12020475	Heavy Duty Permit			
12020476	Vehicle Inspection			
12020477	Registration of Audit and Accounting Firm			
12020478	Workshop Fees (Blacksmiths, Furniture, Vuli	40,000	30,000	21,000
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana	50,000	40,000	50,000
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			
12020493	Auto Mechanic /Car Wash Registration Fee:	20,000	20,000	15,000
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees			
12020495	Passenger Manifest and Way Bill			
12020496	Rent Tribunal Fees			
12020497	Vetting of Contract Agreement			
12020498	Meat Inspection Fees	10,000	100,000	120,000
12020499	Slaughter Stock Fees	100,000	250,000	200,000
12020500	Business Centre Operations	100,000		

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120205	Fines - General	-	-	-
12020501	Fines			
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine			
12020504	Penalty for Offences / Impoundments			
120206	Sales - General	1,650,000	1,330,000	1,146,000
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable Iter	1,000,000	1,000,000	900,000
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	100,000	100,000	70,000
12020610	Proceeds from Sales of Goods by Public Auctions			
12020611	Proceeds from Sales of Govt. Vehicles			
12020612	Proceeds from Sales of Drugs And Medications			
12020613	Proceeds from Sales of Ships Scraps			
12020614	Sales of Government Buildings			
12020615	Sales of Uniforms			
12020616	Sales of Application Forms			
12020617	Sales Of Plan Phostat Print/Map			
12020618	Sales Of Reagents & Chemicals	10,000	10,000	8,000

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12020619	Sales Of Flags/Potraits			
12020620	Sales Of Other Government Properties	500,000		
12020621	Sales Of Government Panapharella (Flags, Portraits, Art Works Etc)			
12020622	Sales of Photographs	20,000	200,000	150,000
12020623	Advertisement			
12020624	Livestock Sales			
12020625	Sales of Buffer Stored Grains			
12020626	Sales of Fertilizer			
12020627	Sales of Plantation Product			
12020628	Sales of Condensed stores and Vehicles	20,000	20,000	18,000
12020629	Sales of finished Products			
12020630	Sales of Women Centre Product and Hire of Equipments			
12020631	Sales of Fishing Gears			
12020632	Sales of Hansard and Gazette			
12020633	Sale of Physical Assets (Plant, Machinery & Equipment)			
12020634	Sale of Technical Know-how (Technology Process or Design)			
12020635	Sale of Intellectual Property (Copy Right, Trade Marks & Patents)			

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<b>120207</b>	<b>Earnings - General</b>	<b>7,530,000</b>	<b>6,580,000</b>	<b>5,898,027</b>
12020701	Earnings From Cattle Markets	2,200,000	2,000,000	1,850,000
12020702	Earnings From Markets	1,000,000	1,500,000	1,365,510
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			
12020705	Earnings From Motor Parks	700,000	700,000	650,000
12020706	Earnings from Tolls of Expressway			
12020707	Earnings from Medical Services			

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12020708	Earnings from Agricultural Produce	500,000	500,000	450,000
12020709	Earnings from Tourism/Culture/Arts Centres			
12020710	Earnings from Guest Houses	1,200,000		
12020711	Earnings from Commercial Activities (Shops	1,000,000	1,200,000	1,152,517
12020712	Hire of Academic Gown / Book of Preceedings / Others			
12020713	Earnings From Library Services			
12020714	Earnings From ICT Services			
12020715	Maintenance / Repairs Fees	20,000	20,000	15,000
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	50,000	50,000	25,000
12020721	Fire Service			
12020722	Drug Revolving Fund			
12020723	Car Hire / SUV Services			
12020724	Catering Services			
12020725	Broadband Access Network Proceeds			
12020726	Dividend on Investment	500,000	500,000	300,000
12020727	Export Free Zone Proceeds			
12020728	Proceeds from Number Plates			
12020729	Earning from Parks and Gardens			
12020730	Gate Fees			
12020731	Printing Revenue	20,000	20,000	15,000
12020732	Airport / Hajj Operation Proceeds	50,000		
12020733	Abattoir / Slaughter House	250,000	50,000	40,000
12020734	Earning from Industrial Undertaken (Water T	40,000	40,000	35,000

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<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>740,000</b>	<b>740,000</b>	<b>630,000</b>
12020801	Rent on Government Quarters	40,000	40,000	30,000
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	700,000	700,000	600,000
12020804	Rent on Conference Centres			
12020805	Rent on Government Properties			

<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>755,000</b>
12020901	Rent on Government Land	1,000,000	1,000,000	755,000
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			

<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>630,000</b>	<b>70,000</b>	<b>40,000</b>
12021002	Motor Vehicle Advances			
12021003	Bicycle Advances (Principal)			
12021004	Motor Vehicle Refurbishing Loan			
12021005	House Refurbishing Loan			
12021006	Refund Sundries			

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12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)			
12021009	Repayment of Motorcycle Loan	40,000		
12021010	Repayment of Bicycle Loan	20,000		
12021011	Repayment of Sundry Loan			
12021012	Refund of Overpayment	70,000	70,000	40,000
12021013	Unclaimed Deposits	500,000		
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			

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<b>120211</b>	<b>Investment Income</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>
12021101	Operating Surplus			
12021102	Dividend Received	1,000,000		
12021103	Other Investment Income			

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<b>120212</b>	<b>Interest Earned</b>	<b>145,000</b>	<b>90,000</b>	<b>60,000</b>
12021201	Motor Vehicle Bicycle Advances (Interest)	60,000	60,000	40,000
12021202	Bicycle Advances (Interest)	10,000		
12021203	Refurbishing Loan	15,000		
12021204	Furniture Loan	30,000		
12021205	Interest on Housing Loan	30,000	30,000	20,000
12021206	Interest on Loans to States			

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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

<b>120213</b>	<b>Reimbursement - General</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,000,000</b>
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 Govern	2,000,000	2,000,000	1,000,000
12021314	COVID 19 Donations and Grants			

<b>13</b>	<b>AID AND GRANTS</b>	<b>-</b>	<b>150,000,000</b>	<b>200,000,000</b>
<b>1301</b>	<b>AID</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>130101</b>	<b>Domestic Aid</b>	<b>-</b>	<b>-</b>	<b>-</b>
13010101	Recurrent Domestic Aids			

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13010102	Capital Domestic Aids			
<b>130102</b>	<b>Foreign Aid</b>	-	-	-
13010201	Foreign Aid			
<b>1302</b>	<b>Grants</b>	-	150,000,000	200,000,000
130201	Domestic Grants	-	150,000,000	200,000,000
13020101	Sustainable Development Goals Grants		150,000,000	200,000,000
13020102	Endowment Income			
13020103	Educational Grants			
<b>130202</b>	<b>Foreign Grants</b>	-	-	-
13020201	Foreign Grants			
13020202	UNICEF Primary Healthcare Grants			
13020204	Rural Water Supply & Sanitation Grants			
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RE</b>	6,558,524	140,158,867	127,158,862
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
<b>140101</b>	<b>TRANSFER FROM CRF TO CDF GENERAL</b>	6,558,524	140,158,867	127,158,862
14010101	Transfer from CRF to CDF (Opening Balance)	6,558,524	28,158,867	27,158,862
14010102	Transfer From Stabilization Funds		112,000,000	100,000,000
1402	OTHER CAPITAL RECEIPTS			
<b>140201</b>	<b>Other Capital Receipts</b>	-	-	-
14020102	Sales of Fixed Assets and Condemned Stores			
14020103	Other Capital Receipts to CDF (Receipt / Re			



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14020104 Federal Grants for Universal Basic Education

14020112 Payment in lieu of resignation notice

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1403 LOANS / BORROWINGS RECEIPT

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<b>140301</b>	<b>Domestic Loans / Borrowing Receipt</b>	-	-	-
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14030101 Domestic Loans / Borrowings from Financial Institutions

14030102 Domestic Loans / Borrowings from Other Government Entities

14030103 Domestic Loans / Borrowings from Other Er

14030104 Local Capital Market

14030105 Federal Mortgage

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<b>140302</b>	<b>International Loans/Borrowings</b>	-	-	-
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14030201 International Loans/ Borrowings From Financial Institutions

14030202 International Loans/ Borrowings From Other

14030203 International Loans/ Borrowings From Other Entities/ Organisations

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14030101 Domestic Loans / Borrowings from Financial Institutions

14030102 Domestic Loans / Borrowings from Other Government Entities

14030103 Domestic Loans / Borrowings from Other Er

14030104 Local Capital Market

14030105 Federal Mortgage

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140302	International Loans/Borrowings	-	-	-
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14030201 International Loans/ Borrowings From Financial Institutions

14030202 International Loans/ Borrowings From Other

14030203 International Loans/ Borrowings From Other Entities/ Organisations

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	<b>50000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,516,800,119</b>	<b>1,041,296,866</b>	<b>136,106,000</b>	<b>173,028,914</b>	<b>#REF!</b>	<b>#REF!</b>	<b>1,632,602,524</b>
19	051700000000	Local Education Authority	-	-	-	-	-	-	-
20	051700100100	Education (Non-Teaching Staff)	226,704,605	151,136,403	300,000	11,111,591	47,669,214	20,000,000	67,669,214
21	051700100200	Education (Teaching Staff)	927,516,692	654,093,251	-	-	727,574,503	30,000,000	757,574,503
22	051700100300	Adult Education	7,157,880	-	-	-	-	8,957,880	8,957,880
23	051700100400	Other Education	-	-	-	-	-	-	-
24	052100100100	Preventive (Water, Sanitation and Hygiene)	107,316,536	81,120,357	13,800,000	10,116,000	56,349,820	35,000,000	91,349,820
25	052100100200	Curative	190,840,170	120,713,633	8,700,000	3,210,000	221,545,918	95,500,000	317,045,918
26	052100100300	Rural Water Supply	11,905,762	7,184,134	20,800,000	52,450,735	5,470,326	80,400,000	85,870,326
27	055200100100	Traditional Officer (District Head Office)	-	-	70,000,000	65,109,032	-	200,000,000	200,000,000
28	055100100100	Community Development Section	28,416,527	16,237,124	5,200,000	1,560,000	20,148,711	20,400,000	40,548,711
29	055100100200	Information, Youth, Sport & Culture	1,679,494	1,119,663	2,480,000	3,356,000	2,394,792	6,080,000	8,474,792
30	055100100300	Social Welfare Section	14,248,018	9,016,011	13,626,000	25,335,556	20,680,062	30,200,000	50,880,062
31	055100100400	Trade Section and Cooperatives	1,014,435	676,290	1,200,000	780,000	1,631,298	2,600,000	4,231,298
							<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

S/N	Code	Administrative Entity	2024 Approved Estimates		APPROVED ESTIMATE 2024
			Personnel Cost	Overhead & Other Recurrent Expenditure	
CONSOLIDATED SUMMARY			1,528,182,373	1,179,037,880	2,707,220,253
	10000000000	ADMINISTRATIVE SECTOR	144,920,040	134,000,000	278,920,040
1	011100100100	Office of the Chairman	41,141,453	28,000,000	69,141,453
2	011200100100	Legislative Council	29,900,219	20,500,000	50,400,219
3	012500100100 - Administ	Administration & General Services	73,878,368	85,500,000	159,378,368
4	014800100100	Local Government Electoral Office	-	-	-
					-
	20000000000	ECONOMIC SECTOR	283,871,625	540,200,000	824,071,625
10	021500100100	Agriculture Section	26,281,598	4,000,000	30,281,598
11	021500100200	Forestry Section	7,456,184	3,800,000	11,256,184
12	021500100300	Livestock Section (Vetrinary)	48,857,268	11,500,000	60,357,268
7	022000100100 - Treasury	Treasury Account Section	85,826,972	390,700,000	476,526,972
9	022000100300	Internal Audit	2,793,288	250,000	3,043,288
	022000300000	Planning, Research & Statistics Departmen	8,377,952	5,700,000	14,077,952
	22000300200	Monitoring & Evaluation	22,056,860	8,350,000	30,406,860
	22000300300	Statistics	-	-	-
8	022000100100 - Treasury	Treasury Revenue Section	40,290,895	2,800,000	43,090,895
13	023400100100	Road & Communication Section	3,632,052	5,300,000	8,932,052
14	023400100200	Mechanical Section	14,402,244	13,500,000	27,902,244

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

S/N	Code	Administrative Entity	2024 Approved Estimates		APPROVED ESTIMATE 2024
			Personnel Cost	Overhead & Other Recurrent Expenditure	
15	023400100300	Electrical Section	13,332,332	80,800,000	94,132,332
16	023400100400	Land & Survey Section	3,579,496	700,000	4,279,496
17	023400100500	Building Section	6,984,484	12,800,000	19,784,484
					-
	<b>300000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,103,464,644</b>	<b>529,137,880</b>	<b>1,632,602,524</b>
18	051700000000	Local Education Authority	-	-	-
19	051700100100	Education (Non-Teaching Staff)	47,669,214	20,000,000	67,669,214
20	051700100200	Education (Teaching Staff)	727,574,503	30,000,000	757,574,503
21	051700100300	Adult Education	-	8,957,880	8,957,880
22	051700100400	Other Education	-	-	-
23	052100100100	Preventive (Water, Sanitation and Hygiene	56,349,820	35,000,000	91,349,820
24	052100100200	Curative	221,545,918	95,500,000	317,045,918
25	052100100300	Rural Water Supply	5,470,326	80,400,000	85,870,326
26	055200100100	Traditional Officer (District Head Office)	-	200,000,000	200,000,000
27	055100100100	Community Development Section	20,148,711	20,400,000	40,548,711
28	055100100200	Information, Youth, Sport & Culture	2,394,792	6,080,000	8,474,792
29	055100100300	Social Welfare Section	20,680,062	30,200,000	50,880,062
30	055100100400	Trade Section and Cooperatives	1,631,298	2,600,000	4,231,298
					<b>#REF!</b>

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 011100100100 - Office of the Chairman**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>41,141,453</b>	<b>37,281,283</b>	<b>33,028,275</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>25,000,000</b>	<b>27,500,000</b>	<b>52,000,000</b>
	<b>TOTAL:</b>	<b>66,141,453</b>	<b>64,781,283</b>	<b>85,028,275</b>
<b>2101</b>	<b>SALARY</b>	41,141,453	37,281,283	33,028,275
<b>210101</b>	<b>Salaries and Wages</b>	19,334,128	15,836,604	11,929,436
21010101	Basic Salary	19,334,128	15,836,604	11,929,436
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>21,807,325.20</b>	<b>21,444,679.00</b>	<b>21,098,839.00</b>
<b>210201</b>	<b>Allowances</b>			21,098,839
21020103	Transport Allowance	2,377,670.40	3,327,333.00	3,327,333.00
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance	1,188,853.20	1,582,658.00	1,582,658.00
21020107	Entertainment	1,188,853.20	1,583,666.00	1,583,666.00
21020109	Leave Transport Grant	1,188,853.20	1,583,658.00	1,583,658.00
21020110	Overtime		352,295.00	352,295.00
21020117	Domestic Staff Allowance	3,755,410.40	5,983,331.00	6,334,584.00
21020118	Personal Assistant Allowance			
21020122	Motor Vehicle Maintenance Allowance	3,755,410.40		

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020123	Constituency Allowance	352,274.40	7,031,738.00	6,334,645.00
21020124	Newspaper Allowance			
21020125	Accommodation Allowance			
21020134	Allowance for Committee Chairmen (LG Council)			
21020138	Furniture Allowance			
21020144	Legislative Allowances			
21020146	Arrears of Allowances			
21020173	Once-in-4-Years Furniture Allowance	8,000,000.00		
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020201	Health Insurance Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
21020204	Employee Compensation Fund	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 011100100100 - Office of the Chairman</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>25,000,000.00</b>	<b>27,500,000.00</b>	<b>52,000,000.00</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>3,000,000.00</b>	<b>4,500,000.00</b>	<b>4,000,000.00</b>
22020101	Local Travel & Transport - Training			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020102	Local Travel & Transport - Others	3,000,000.00	4,500,000.00	4,000,000.00
22020103	International Travel & Transport - Training			
22020104	International Travel & Transport - Others			
<hr/>				
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020204	Satellites Broadcasting Access Charges			
<hr/>				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>500,000.00</b>	<b>1,000,000.00</b>
22020301	Office Materials and Consumables	1,000,000.00	500,000.00	1,000,000.00
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			
<hr/>				
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020401	Maintenance of Motor Vehicles / Transport Equipment			
22020402	Maintenance of Office Furniture			-
22020403	Maintenance of office Building / Residential Quarters			
22020404	Maintenance of office / IT Equipment			
22020405	Maintenance of Plants / Generators			
22020406	Other Maintenance Services			
<hr/>				
<b>220205</b>	<b>Training – General</b>	<b>2,000,000.00</b>	<b>1,500,000.00</b>	<b>2,000,000.00</b>
22020501	Local Training	2,000,000.00	1,500,000.00	2,000,000.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
<b>220206</b>	<b>Other Services - General</b>	<b>9,000,000.00</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>
22020601	Security Services		12,000,000.00	12,000,000.00
22020604	Security Vote (Including Operations)	9,000,000.00		
22020605	Cleaning and Fumigation Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			
22020702	Information Technology Consulting			
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
22020803	Plant / Generator Fuel Cost			
22020807	Lubricants and Other Oils			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
22020902	Insurance Premium			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>10,000,000.00</b>	<b>9,000,000.00</b>	<b>33,000,000.00</b>
22021001	Refreshment and Meals (Entertainment & Hospi	2,000,000.00	1,000,000.00	1,000,000.00
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22021005	FAAC Meetings / Disbursement meetings			
22021007	Welfare Packages			
22021076	Once-in-4years furniture allowance		4,000,000.00	16,000,000.00
22021077	once-in-4years surv. Grant	8,000,000.00	4,000,000.00	16,000,000.00

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**2203 LOANS AND ADVANCES**

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	
22030101	Motor Cycle Advances			
22030105	Spectacle Advances			
22030106	Motor Vehicle Advance			
22030107	Furnishing Advances			
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	
22040101	Grants to other Local Governments			
22040103	Grants to State Governments			
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			
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	
22040203	Grants and Contribution to International Organizations			
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>			
<b>220602</b>	<b>Domestic Interest / Discount</b>	-	-	
22060201	Internal Public Debts – Interest			
22060203	Contractual Liabilities			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220604</b>	<b>Domestic Principal</b>	-	-	
22060401	Domestic Principal - Treasury Bill			
22060402	Domestic Principal - Short Term Borrowings			
<b>2207</b>	<b>Transfers – Payments</b>			
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>			
22070105	Stabilization Funds			

**Administrative Entity: 011200100100 - Legislative Council**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>29,900,219.90</b>	<b>22,406,170.00</b>	<b>16,698,457.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>20,500,000.00</b>	<b>26,000,000.00</b>	<b>31,500,000.00</b>
	<b>TOTAL:</b>	<b>50,400,219.90</b>	<b>48,406,170.00</b>	<b>48,198,457.00</b>
<b>2101</b>	<b>SALARY</b>	29,900,219.90	22,406,170.00	16,698,457.00
<b>210101</b>	<b>Salaries and Wages</b>		8,960,088.00	5,973,352.00
21010101	Basic Salary	8,460,088.00	8,960,088.00	5,973,352.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries			-
21010104	Salary Arrears			-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>21,440,131.90</b>	<b>13,446,082.00</b>	<b>10,725,105.00</b>
<b>210201</b>	<b>Allowances</b>	21,440,131.90	13,446,082.00	10,725,105.00
21020103	Transport Allowance			
21020104	Rent Supplement	1,792,018.00	1,792,019.00	1,792,019.00
21020105	Meal Subsidy			
21020106	Utility Allowance	896,009.80	896,005.00	869,005.00
21020107	Entertainment	896,009.80	896,005.00	
21020109	Leave Transport Grant	896,009.80	896,006.00	896,005.00
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	3,584,033.20	3,584,038.00	3,584,038.00
21020122	Motor Vehicle Maintenance Allowance	3,084,033.20		
21020123	Constituency Allowance	1,292,018.10	5,382,009.00	3,584,038.00
21020137	Medical Allowance			
21020173	Once-in-4-Years Furniture Allowance	9,000,000.00		
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**22 OTHER RECURRENT EXPENDITURE**  
**Administrative Entity: 011200100100 - Legislative Council**

2202	GOODS AND SERVICES	20,500,000.00	26,000,000.00	31,500,000.00
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	<b>1,000,000.00</b>	<b>1,500,000.00</b>
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22020101 Local Travel & Transport - Training

22020102 Local Travel & Transport - Others

1,000,000.00 1,500,000.00

<b>220202</b>	<b>Utilities General</b>	-	-	-
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22020202 Telephone Charges

22020203 Internet Access Charges

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<b>220203</b>	<b>Materials and Supplies - General</b>	-	<b>2,000,000.00</b>	<b>2,000,000.00</b>
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22020301 Office Materials and Consumables

22020305 Printing of Non-security Documents

2,000,000.00 2,000,000.00

<b>220204</b>	<b>Maintenance Services - General</b>	-	<b>3,000,000.00</b>	<b>2,500,000.00</b>
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22020402 Maintenance of Office Furniture

22020406 Other Maintenance Services

3,000,000.00 2,500,000.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
220205	Training – General	-	3,000,000.00	3,500,000.00
22020501	Local Training		3,000,000.00	3,500,000.00
	Miscellenous Expenses	-	7,000,000.00	11,000,000.00
22021001	Retirment & (Entrance & Hospitality)		3,500,000.00	5,500,000.00
22021002	Honararium & Sitting Allowance Payment		3,500,000.00	5,500,000.00
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)			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>20,500,000.00</b>	<b>10,000,000.00</b>	<b>11,000,000.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)		3,000,000.00	2,000,000.00
22021002	Honorarium and Sitting Allowance Payments	16,000,000.00		
22021044	Committees and Commissions			
22021076	Once in 4years Furniture		3,500,000.00	4,500,000.00
22021077	Once in 4years Sur gravity	4,500,000.00	3,500,000.00	4,500,000.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

Administrative Entity: 012500100100 - Administration & Gene

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>73,878,367.80</b>	<b>46,925,489.00</b>	<b>38,470,012.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>85,500,000.00</b>	<b>48,600,000.00</b>	<b>26,209,398.00</b>
	<b>TOTAL:</b>	<b>159,378,367.80</b>	<b>95,525,489.00</b>	<b>64,679,410.00</b>

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>2101</b>	<b>SALARY</b>	73,878,367.80	46,925,489.00	38,470,012.00
<b>210101</b>	<b>Salaries and Wages</b>	48,778,164.00	26,685,797.00	17,790,531.00
21010101	Basic Salary	48,778,164.00	26,685,797.00	17,790,531.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>25,100,203.80</b>	<b>20,239,692.00</b>	<b>20,679,481.00</b>
<b>210201</b>	<b>Allowances</b>	25,100,203.80	20,239,692.00	20,679,481.00
21020103	Transport Allowance	4,522,570.00	4,006,884.00	15,131,205.00
21020104	Rent Supplement	4,983,619.00	4,915,294.00	346,432.00
21020105	Meal Subsidy	3,542,672.00	1,749,984.00	
21020106	Utility Allowance	2,192,618.00	1,233,828.00	890,312.00
21020107	Entertainment	303,166.00	16,188.00	10,796.00
21020109	Leave Transport Grant	3,191,806.00	2,464,680.00	2,785,440.00
21020110	Leave Bonus (5%)	1,094,437.80	240,890.00	889,936.00
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	590,000.00	360,000.00	240,000.00
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	4,529,816.00	5,251,944.00	385,360.00
21020147	Responsibility Allowances	149,499.00		
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			

**22 OTHER RECURRENT EXPENDITURE**  
**Administrative Entity: 012500100100 - Administration & Gene**

2202	GOODS AND SERVICES	85,500,000.00	48,600,000.00	26,209,398.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>500,000.00</b>	<b>270,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000.00	500,000.00	270,000.00
<b>220202</b>	<b>Utilities General</b>	<b>500,000.00</b>	<b>100,000.00</b>	<b>-</b>
22020202	Telephone Charges	500,000.00	100,000.00	-
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	3,000,000.00		
<b>220205</b>	<b>Training – General</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>4,927,000.00</b>
22020501	Local Training	8,000,000.00	8,000,000.00	4,927,000.00
<b>220206</b>	<b>Other Services - General</b>	<b>53,000,000.00</b>	<b>40,000,000.00</b>	<b>21,012,398.00</b>
22020604	Security Vote (Including Operations & Others Standing Order)	53,000,000.00	40,000,000.00	21,012,398.00
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting		-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>20,000,000.00</b>	-	-
22021001	Refreshment and Meals (Entertainment & Hospi	10,000,000.00		
22021002	Honorarium and Sitting Allowance Payments	8,000,000.00		
22021044	Committees and Commissions	2,000,000.00		
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

Administrative Entity: 011100100100 - Local Government Elec

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	-	-	-
	<b>TOTAL:</b>	-	-	-
<b>2101</b>	<b>SALARY</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>210101</b>	<b>Salaries and Wages</b>	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	-	-	-
<b>210201</b>	<b>Allowances</b>	-	-	-
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			
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

21030104 Contract Staff Gratuity

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**22 OTHER RECURRENT EXPENDITURE**  
**Administrative Entity: 011100100100 - Local Government Elect**

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2202	GOODS AND SERVICES	-	-	-
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
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22020101 Local Travel & Transport - Training

22020102 Local Travel & Transport - Others

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<b>220202</b>	<b>Utilities General</b>	-	-	-
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22020202 Telephone Charges

22020203 Internet Access Charges

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<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
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22020301 Office Materials and Consumables

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<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
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22020402 Maintenance of Office Furniture

22020406 Other Maintenance Services

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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**Administrative Entity: 021500100100 - Agriculture Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>26,281,598.00</b>	<b>9,950,004.00</b>	<b>7,031,360.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>4,000,000.00</b>	<b>4,800,000.00</b>	<b>2,430,000.00</b>
	<b>TOTAL:</b>	<b>30,281,598.00</b>	<b>14,750,004.00</b>	<b>9,461,360.00</b>
<b>2101</b>	<b>SALARY</b>	26,281,598.00	9,950,004.00	7,031,360.00
<b>210101</b>	<b>Salaries and Wages</b>	10,651,684.00	4,937,184.00	3,665,984.00
21010101	Basic Salary	10,651,684.00	4,937,184.00	3,665,984.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>15,629,914.00</b>	<b>5,012,820.00</b>	<b>3,365,376.00</b>

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>210201</b>	<b>Allowances</b>	15,629,914.00	5,012,820.00	3,365,376.00
21020103	Transport Allowance	3,302,220.00	963,144.00	682,800.00
21020104	Rent Supplement	2,930,249.00	963,408.00	731,584.00
21020105	Meal Subsidy	2,367,456.00	402,672.00	300,312.00
21020106	Utility Allowance	1,287,496.00	287,496.00	210,608.00
21020107	Entertainment	125,176.00	25,176.00	-
21020109	Leave Transport Grant	1,465,124.00	493,716.00	366,608.00
21020110	Leave Bonus (5%)	1,020,000.00	720,000.00	183,304.00
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	3,132,193.00	1,157,208.00	890,160.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**22 OTHER RECURRENT EXPENDITURE**  
**Administrative Entity: 021500100100 - Agriculture Section**

2202	GOODS AND SERVICES	4,000,000.00	4,800,000.00	2,430,000.00
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000.00</b>	<b>300,000.00</b>	<b>230,000.00</b>
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22020101 Local Travel & Transport - Training

22020102 Local Travel & Transport - Others 500,000.00 300,000.00 230,000.00

<b>220202</b>	<b>Utilities General</b>	-	-	-
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22020202 Telephone Charges

22020203 Internet Access Charges

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<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>2,000,000.00</b>	<b>500,000.00</b>
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22020301 Office Materials and Consumables 500,000.00 2,000,000.00 500,000.00

22020305 Printing of Non-security Documents

<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	-	-
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22020402 Maintenance of Office Furniture

22020406 Other Maintenance Services 3,000,000.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	<b>2,500,000.00</b>	<b>1,700,000.00</b>
22020801	Motor Vehicle Fuel Cost		2,500,000.00	1,700,000.00
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
220301	Staff Loans and Advances	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 021500100200 - Forestry Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>7,456,184.00</b>	<b>6,387,708.00</b>	<b>4,245,565.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>3,800,000.00</b>	<b>2,300,000.00</b>	<b>1,630,000.00</b>
	<b>TOTAL:</b>	<b>11,256,184.00</b>	<b>8,687,708.00</b>	<b>5,875,565.00</b>
<b>2101</b>	<b>SALARY</b>	7,456,184.00	6,387,708.00	4,245,565.00
<b>210101</b>	<b>Salaries and Wages</b>	3,090,844.00	3,212,616.00	2,025,792.00
21010101	Basic Salary	3,090,844.00	3,212,616.00	2,025,792.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>4,365,340.00</b>	<b>3,175,092.00</b>	<b>2,219,773.00</b>
<b>210201</b>	<b>Allowances</b>	4,365,340.00	3,175,092.00	2,219,773.00
21020103	Transport Allowance	1,169,456.00	719,316.00	519,112.00
21020104	Rent Supplement	868,752.00	625,704.00	405,144.00
21020105	Meal Subsidy	494,240.00	314,844.00	226,712.00
21020106	Utility Allowance	342,160.00	214,800.00	154,080.00
21020107	Entertainment			
21020109	Leave Transport Grant	600,572.00	321,252.00	202,599.00
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

21020117 Domestic Staff Allowance

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	890,160.00	979,176.00	712,126.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 021500100200 - Forestry Section</b>				
2202	GOODS AND SERVICES	3,800,000.00	2,300,000.00	1,630,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	500,000.00	300,000.00	280,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000.00	300,000.00	280,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>300,000.00</b>	<b>2,000,000.00</b>	<b>1,350,000.00</b>
22020301	Office Materials and Consumables	300,000.00	2,000,000.00	1,350,000.00
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>3,000,000.00</b>	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	3,000,000.00		
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020802	Other Transport Equipment Fuel Cost			
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<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
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<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
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<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
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<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 021500100300 - Livestock Section (Vetr**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>48,857,268.00</b>	<b>23,567,572.00</b>	<b>11,562,883.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>11,500,000.00</b>	<b>4,000,000.00</b>	<b>5,500,000.00</b>
	<b>TOTAL:</b>	<b>60,357,268.00</b>	<b>27,567,572.00</b>	<b>17,062,883.00</b>
<b>2101</b>	<b>SALARY</b>	<b>48,857,268.00</b>	<b>23,567,572.00</b>	<b>11,562,883.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>20,310,226.00</b>	<b>10,286,904.00</b>	<b>5,998,456.00</b>
21010101	Basic Salary	20,310,226.00	10,286,904.00	5,998,456.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>28,547,042.00</b>	<b>13,280,668.00</b>	<b>5,564,427.00</b>
<b>210201</b>	<b>Allowances</b>	<b>28,547,042.00</b>	<b>13,280,668.00</b>	<b>5,564,427.00</b>
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment	3,780,000.00	780,000.00	50,000.00
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance	3,780,000.00	700,000.00	430,000.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance			
21020149	Consolidated Allowance	19,105,190.00	10,897,740.00	4,482,475.00
21020150	Consecuencial	1,881,852.00	902,928.00	601,952.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-

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<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			

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**22 OTHER RECURRENT EXPENDITURE**  
**Administrative Entity: 021500100300 - Livestock Section (Vetr**

2202	GOODS AND SERVICES	11,500,000.00	4,000,000.00	5,500,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>500,000.00</b>	<b>1,000,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000.00	500,000.00	1,000,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>6,500,000.00</b>	<b>3,500,000.00</b>	<b>4,500,000.00</b>
22020301	Office Materials and Consumables	6,500,000.00	3,500,000.00	4,500,000.00
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,000,000.00</b>	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	4,000,000.00		
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 022000100100 - Treasury Account Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>85,826,972.00</b>	<b>32,367,408.00</b>	<b>15,507,992.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>390,700,000.00</b>	<b>356,200,000.00</b>	<b>283,567,146.00</b>
	<b>TOTAL:</b>	<b>476,526,972.00</b>	<b>388,567,408.00</b>	<b>299,075,138.00</b>
<b>2101</b>	<b>SALARY</b>	<b>85,826,972.00</b>	<b>32,367,408.00</b>	<b>15,507,992.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>16,419,080.00</b>	<b>23,007,564.00</b>	<b>8,034,888.00</b>
21010101	Basic Salary	16,419,080.00	23,007,564.00	8,034,888.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>69,407,892.00</b>	<b>9,359,844.00</b>	<b>7,473,104.00</b>
<b>210201</b>	<b>Allowances</b>	<b>69,407,892.00</b>	<b>9,359,844.00</b>	<b>7,473,104.00</b>
21020103	Transport Allowance	2,352,772.00	1,572,648.00	190,460.00
21020104	Rent Supplement	3,288,804.00	2,643,156.00	2,410,464.00
21020105	Meal Subsidy	1,092,956.00	690,000.00	654,084.00
21020106	Utility Allowance	940,376.00	571,896.00	486,096.00
21020107	Entertainment	28,776.00	25,176.00	28,776.00
21020109	Leave Transport Grant	1,141,920.00	1,267,632.00	1,202,904.00
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020117	Domestic Staff Allowance	720,000.00	720,000.00	720,000.00
21020122	Motor Vehicle Maintenance Allowance	240,000.00		
21020137	Medical Allowance	1,602,288.00	1,869,336.00	1,780,320.00
22021078	17% Government Contributory Pension	58,000,000.00		
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension			

**2103 SOCIAL BENEFITS**

<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			

**22 OTHER RECURRENT EXPENDITURE**

**Administrative Entity: 022000100100 - Treasury Account Section**

2202	GOODS AND SERVICES	340,700,000.00	306,200,000.00	283,567,146.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>700,000.00</b>	<b>200,000.00</b>	<b>500,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	700,000.00	200,000.00	500,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,000,000.00</b>	<b>2,000,000.00</b>	<b>3,500,000.00</b>
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	3,000,000.00	2,000,000.00	3,500,000.00
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>200,000,000.00</b>	<b>200,000,000.00</b>	<b>195,567,146.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021041	Contingency	200,000,000.00	150,000,000.00	150,000,000.00
22021078	17% Contingency to LGS Pension		50,000,000.00	45,567,146.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>58,000,000.00</b>	<b>44,000,000.00</b>	<b>30,000,000.00</b>
22040103	Grants & Contributions to State Agencies (LGSC, LGA & MLG)	58,000,000.00	44,000,000.00	30,000,000.00
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Paym</b>	<b>79,000,000.00</b>	<b>60,000,000.00</b>	<b>54,000,000.00</b>
22070105	Stabilization Funds	79,000,000.00	60,000,000.00	54,000,000.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 014800100100 - Internal Audit**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,793,288.00</b>	<b>3,313,260.00</b>	<b>2,725,488.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>250,000.00</b>	<b>350,000.00</b>	<b>300,000.00</b>
	<b>TOTAL:</b>	<b>3,043,288.00</b>	<b>3,663,260.00</b>	<b>3,025,488.00</b>

<b>2101</b>	<b>SALARY</b>	2,793,288.00	3,313,260.00	2,725,488.00
<b>210101</b>	<b>Salaries and Wages</b>	1,508,052.00	1,763,316.00	1,175,544.00
21010101	Basic Salary	1,508,052.00	1,763,316.00	1,175,544.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,285,236.00</b>	<b>1,549,944.00</b>	<b>1,549,944.00</b>
<b>210201</b>	<b>Allowances</b>	1,285,236.00	1,549,944.00	1,549,944.00
21020103	Transport Allowance	159,192.00	218,184.00	218,184.00
21020104	Rent Supplement	301,608.00	352,656.00	352,656.00
21020105	Meal Subsidy	69,144.00	94,368.00	94,368.00
21020106	Utility Allowance	53,868.00	70,188.00	70,188.00
21020107	Entertainment	12,588.00	12,588.00	12,588.00
21020109	Leave Transport Grant	150,804.00	174,912.00	174,912.00
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020113	Hazard / Hardship Allowance			
21020137	Medical Allowance	178,032.00	267,048.00	267,048.00
21020118	Demostics	360,000.00	360,000.00	360,000.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 014800100100 - Internal Audit</b>				
2202	GOODS AND SERVICES	250,000.00	350,000.00	300,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	250,000.00	150,000.00	100,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	250,000.00	150,000.00	100,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	-	<b>200,000.00</b>	<b>200,000.00</b>
22020301	Office Materials and Consumables		200,000.00	200,000.00
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
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	-	-	-
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	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 022000100100 - Treasury Revenue Secti**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>8,377,952.00</b>	<b>9,197,276.00</b>	<b>6,389,172.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>5,700,000.00</b>	<b>7,000,000.00</b>	<b>4,600,000.00</b>
	<b>TOTAL:</b>	<b>14,077,952.00</b>	<b>16,197,276.00</b>	<b>10,989,172.00</b>
<b>2101</b>	<b>SALARY</b>	<b>8,377,952.00</b>	<b>9,197,276.00</b>	<b>6,389,172.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,569,580.00</b>	<b>6,207,420.00</b>	<b>2,725,392.00</b>
21010101	Basic Salary	4,569,580.00	6,207,420.00	2,725,392.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>3,808,372.00</b>	<b>2,989,856.00</b>	<b>3,663,780.00</b>
<b>210201</b>	<b>Allowances</b>	<b>3,808,372.00</b>	<b>2,989,856.00</b>	<b>3,663,780.00</b>
21020103	Transport Allowance	1,154,324.00	654,324.00	789,192.00
21020104	Rent Supplement	753,904.00	643,512.00	817,584.00
21020105	Meal Subsidy	484,292.00	284,292.00	342,756.00
21020106	Utility Allowance	195,840.00	195,840.00	237,240.00
21020107	Entertainment			
21020109	Leave Transport Grant	629,852.00	321,728.00	408,816.00
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	590,160.00	890,160.00	1,068,192.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 022000100100 - Treasury Revenue Secti</b>				
2202	GOODS AND SERVICES	5,700,000.00	7,000,000.00	4,600,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	500,000.00	300,000.00	200,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000.00	300,000.00	200,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,200,000.00</b>	<b>1,200,000.00</b>	<b>900,000.00</b>
22020301	Office Materials and Consumables	200,000.00	200,000.00	200,000.00
22020305	Printing of Non-security Documents	1,000,000.00	1,000,000.00	700,000.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,000,000.00</b>	<b>5,500,000.00</b>	<b>3,500,000.00</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services (LG revenue steering committee)	4,000,000.00	5,500,000.00	3,500,000.00
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 022000300000 - Planning, Research & Si

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>22,056,860.00</b>	<b>19,027,860.00</b>	<b>14,214,704.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>10,350,000.00</b>	<b>9,200,000.00</b>	<b>3,900,000.00</b>
	<b>TOTAL:</b>	<b>32,406,860.00</b>	<b>28,227,860.00</b>	<b>18,114,704.00</b>
<b>2101</b>	<b>SALARY</b>	<b>22,056,860.00</b>	<b>19,027,860.00</b>	<b>14,214,704.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>10,986,620.00</b>	<b>8,986,620.00</b>	<b>6,894,008.00</b>
21010101	Basic Salary	10,986,620.00	8,986,620.00	6,894,008.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>11,070,240.00</b>	<b>10,041,240.00</b>	<b>7,320,696.00</b>
<b>210201</b>	<b>Allowances</b>	<b>11,070,240.00</b>	<b>10,041,240.00</b>	<b>7,320,696.00</b>
21020103	Transport Allowance	2,355,584.00	2,335,584.00	1,644,272.00
21020104	Rent Supplement	2,023,736.00	1,823,736.00	1,296,000.00
21020105	Meal Subsidy	1,210,724.00	1,010,724.00	751,760.00
21020106	Utility Allowance	1,078,120.00	678,120.00	527,272.00
21020107	Entertainment			
21020109	Leave Transport Grant	1,099,484.00	899,484.00	669,288.00
21020110	Leave Bonus (5%)	-	-	-
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	3,302,592.00	3,293,592.00	2,432,104.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 022000300000 - Planning, Research &amp; Si</b>				
2202	GOODS AND SERVICES	10,350,000.00	9,200,000.00	3,900,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>350,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	350,000.00	200,000.00	200,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
+				
220203	Materials and Supplies - General	2,000,000.00	1,000,000.00	1,500,000.00
22020301	Office Materials and Consumables	2,000,000.00	1,000,000.00	1,500,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	3,000,000.00	1,000,000.00	1,200,000.00
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	3,000,000.00	1,000,000.00	1,200,000.00
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	7,000,000.00	1,000,000.00
22020701	Financial Consulting		7,000,000.00	1,000,000.00
220208	Fuel and Lubricant – General	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
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<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>5,000,000.00</b>	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	5,000,000.00		
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<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<hr/>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<hr/>				
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-
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**Administrative Entity: 22000300200 - Monitoring & Evaluation**

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
	<b>TOTAL:</b>			
<b>2101</b>	<b>SALARY</b>			
<b>210101</b>	<b>Salaries and Wages</b>			
21010101	Basic Salary			
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			
<b>210201</b>	<b>Allowances</b>			
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			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>210202</b>	<b>Social Contribution</b>			
21020202	17% Government Contributory Pension			
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>			
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 22000300200 - Monitoring &amp; Evaluation</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>			
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
<b>220202</b>	<b>Utilities General</b>			
22020202	Telephone Charges			
22020203	Internet Access Charges			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>			
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>			
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>			
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>			
22020701	Financial Consulting			
<b>220208</b>	<b>Fuel and Lubricant – General</b>			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220209</b>	<b>Financial Charges – General</b>			
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>			
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>			
<b>220402</b>	<b>Foreign Grants and Contributions</b>			

Administrative Entity: 22000300300 - Statistics

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>40,290,895.00</b>	<b>25,178,004.00</b>	<b>16,803,908.00</b>

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>2,800,000.00</b>	<b>3,700,000.00</b>	<b>2,590,000.00</b>
	<b>TOTAL:</b>	<b>43,090,895.00</b>	<b>28,878,004.00</b>	<b>19,393,908.00</b>
<b>2101</b>	<b>SALARY</b>	40,290,895.00	25,178,004.00	16,803,908.00
<b>210101</b>	<b>Salaries and Wages</b>	21,149,051.00	12,024,360.00	7,944,789.00
21010101	Basic Salary	21,149,051.00	12,024,360.00	7,944,789.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries			-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>19,141,844.00</b>	<b>13,153,644.00</b>	<b>8,859,119.00</b>
<b>210201</b>	<b>Allowances</b>	19,141,844.00	13,153,644.00	8,859,119.00
21020103	Transport Allowance	4,905,320.00	3,045,408.00	1,972,683.00
21020104	Rent Supplement	3,279,812.00	2,405,360.00	1,516,059.00
21020105	Meal Subsidy	2,265,916.00	1,340,228.00	880,485.00
21020106	Utility Allowance	1,359,000.00	887,880.00	591,920.00
21020107	Entertainment			
21020109	Leave Transport Grant	2,214,900.00	1,202,000.00	752,221.00
21020110	Leave Bonus (5%)	1,107,450.00		
21020111	In-lieu of Overtime / Agency Allowance	-	-	297,239.00
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	4,009,446.00	4,272,768.00	2,848,512.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

21020202	17% Government Contributory Pension	-	-	-
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**2103 SOCIAL BENEFITS**

<b>210301</b>	<b>Social Benefits</b>	-	-	-
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21030104	Contract Staff Gratuity			
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**22 OTHER RECURRENT EXPENDITURE**

Administrative Entity: 22000300300 - Statistics

2202	GOODS AND SERVICES	2,800,000.00	3,700,000.00	2,590,000.00
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>200,000.00</b>	<b>190,000.00</b>
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22020101	Local Travel & Transport - Training			
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22020102	Local Travel & Transport - Others	300,000.00	200,000.00	190,000.00
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<b>220202</b>	<b>Utilities General</b>	-	-	-
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22020202	Telephone Charges			
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22020203	Internet Access Charges			
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<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,500,000.00</b>	<b>1,000,000.00</b>	<b>700,000.00</b>
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22020301	Office Materials and Consumables	1,500,000.00	1,000,000.00	700,000.00
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020305	Printing of Non-security Documents			
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<b>220204</b>	<b>Maintenance Services - General</b>	-	<b>1,000,000.00</b>	<b>700,000.00</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services		1,000,000.00	700,000.00
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<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
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<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<hr/>				
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>1,000,000.00</b>	<b>1,500,000.00</b>	<b>1,000,000.00</b>
22020701	Financial Consulting	1,000,000.00	1,500,000.00	1,000,000.00
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<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost	-	-	-
22020802	Other Transport Equipment Fuel Cost			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
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<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
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<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
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<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 023400100100 - Road & Communicatio**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>3,632,052.00</b>	<b>4,169,956.00</b>	<b>2,602,375.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>5,300,000.00</b>	<b>6,200,000.00</b>	<b>4,350,000.00</b>
	<b>TOTAL:</b>	<b>8,932,052.00</b>	<b>10,369,956.00</b>	<b>6,952,375.00</b>
<b>2101</b>	<b>SALARY</b>	3,632,052.00	4,169,956.00	2,602,375.00
<b>210101</b>	<b>Salaries and Wages</b>	1,876,740.00	1,760,388.00	1,348,005.00
21010101	Basic Salary	1,876,740.00	1,760,388.00	1,348,005.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,755,312.00</b>	<b>2,409,568.00</b>	<b>1,254,370.00</b>
<b>210201</b>	<b>Allowances</b>	1,755,312.00	2,409,568.00	1,254,370.00
21020103	Transport Allowance	381,768.00	381,768.00	254,572.00
21020104	Rent Supplement	375,336.00	349,680.00	273,572.00
21020105	Meal Subsidy	164,700.00	534,096.00	97,800.00
21020106	Utility Allowance	111,720.00	111,720.00	72,480.00
21020107	Entertainment			
21020109	Leave Transport Grant	187,692.00	576,308.00	137,818.00
21020110	Leave Bonus (5%)	-	103,256.00	68,064.00
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	534,096.00	352,740.00	350,064.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 023400100100 - Road &amp; Communicatio</b>				
2202	GOODS AND SERVICES	5,300,000.00	6,200,000.00	4,350,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	300,000.00	200,000.00	150,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000.00	200,000.00	150,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>1,000,000.00</b>	<b>700,000.00</b>
22020301	Office Materials and Consumables	500,000.00	1,000,000.00	700,000.00
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>4,500,000.00</b>	<b>5,000,000.00</b>	<b>3,500,000.00</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	4,500,000.00	5,000,000.00	3,500,000.00
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
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	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 023400100200 - Mechanical Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>14,402,244.00</b>	<b>11,787,192.00</b>	<b>9,078,757.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>13,500,000.00</b>	<b>19,500,000.00</b>	<b>15,000,000.00</b>
	<b>TOTAL:</b>	<b>27,902,244.00</b>	<b>31,287,192.00</b>	<b>24,078,757.00</b>
<b>2101</b>	<b>SALARY</b>	<b>14,402,244.00</b>	<b>11,787,192.00</b>	<b>9,078,757.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,119,944.00</b>	<b>6,238,272.00</b>	<b>4,666,112.00</b>
21010101	Basic Salary	7,119,944.00	6,238,272.00	4,666,112.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>7,282,300.00</b>	<b>5,548,920.00</b>	<b>4,412,645.00</b>
<b>210201</b>	<b>Allowances</b>	<b>7,282,300.00</b>	<b>5,548,920.00</b>	<b>4,412,645.00</b>
21020103	Transport Allowance	1,705,496.00	1,201,224.00	857,488.00
21020104	Rent Supplement	2,023,772.00	1,228,464.00	933,224.00
21020105	Meal Subsidy	600,020.00	528,792.00	94,562.00
21020106	Utility Allowance	783,800.00	364,320.00	933,224.00
21020107	Entertainment			
21020109	Leave Transport Grant	1,012,004.00	623,832.00	466,611.00
21020110	Leave Bonus (5%)	-	-	-
21020113	Hazard / Hardship Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,157,208.00	1,602,288.00	1,127,536.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 023400100200 - Mechanical Section</b>				
2202	GOODS AND SERVICES	13,500,000.00	19,500,000.00	15,000,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>6,000,000.00</b>	<b>8,000,000.00</b>	<b>6,000,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others (Govt approval standing order)	6,000,000.00	8,000,000.00	6,000,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
+				
220203	Materials and Supplies - General	500,000.00	1,500,000.00	1,000,000.00
22020301	Office Materials and Consumables	500,000.00	1,500,000.00	1,000,000.00
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	7,000,000.00	10,000,000.00	8,000,000.00
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	7,000,000.00	10,000,000.00	8,000,000.00
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			-
220208	Fuel and Lubricant – General	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<hr/>				
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<hr/>				
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<hr/>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<hr/>				
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 023400100300 - Electrical Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>13,332,332.00</b>	<b>10,662,744.00</b>	<b>7,011,210.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>80,800,000.00</b>	<b>53,200,000.00</b>	<b>47,700,000.00</b>
	<b>TOTAL:</b>	<b>94,132,332.00</b>	<b>63,862,744.00</b>	<b>54,711,210.00</b>
<b>2101</b>	<b>SALARY</b>	<b>13,332,332.00</b>	<b>10,662,744.00</b>	<b>7,011,210.00</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,853,396.00</b>	<b>5,941,572.00</b>	<b>3,746,704.00</b>
21010101	Basic Salary	7,853,396.00	5,941,572.00	3,746,704.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>5,478,936.00</b>	<b>4,721,172.00</b>	<b>3,264,506.00</b>
<b>210201</b>	<b>Allowances</b>	<b>5,478,936.00</b>	<b>4,721,172.00</b>	<b>3,264,506.00</b>
21020103	Transport Allowance	1,099,856.00	972,720.00	632,456.00
21020104	Rent Supplement	1,370,660.00	1,176,324.00	759,338.00
21020105	Meal Subsidy	684,692.00	427,920.00	278,152.00
21020106	Utility Allowance	481,160.00	303,840.00	194,240.00
21020107	Entertainment			
21020109	Leave Transport Grant	685,360.00	594,144.00	379,670.00
21020110	Leave Bonus (5%)	-	-	189,834.00
21020113	Hazard / Hardship Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,157,208.00	1,246,224.00	830,816.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 023400100300 - Electrical Section</b>				
2202	GOODS AND SERVICES	80,800,000.00	53,200,000.00	47,700,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	300,000.00	200,000.00	200,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000.00	200,000.00	200,000.00
<b>220202</b>	<b>Utilities General</b>	2,000,000.00	2,000,000.00	1,500,000.00
22020202	Telephone Charges			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020201	Electricity Charges	2,000,000.00	2,000,000.00	1,500,000.00
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>50,000,000.00</b>	<b>45,000,000.00</b>
22020301	Office Materials and Consumables	500,000.00	50,000,000.00	45,000,000.00
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>78,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	77,000,000.00		
22020406	Other Maintenance Services	1,000,000.00	1,000,000.00	1,000,000.00
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 023400100400 - Land & Survey Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>3,579,496.00</b>	<b>4,080,900.00</b>	<b>2,702,244.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>700,000.00</b>	<b>600,000.00</b>	<b>400,000.00</b>
	<b>TOTAL:</b>	<b>4,279,496.00</b>	<b>4,680,900.00</b>	<b>3,102,244.00</b>
<b>2101</b>	<b>SALARY</b>	3,579,496.00	4,080,900.00	2,702,244.00
<b>210101</b>	<b>Salaries and Wages</b>	1,936,812.00	2,170,104.00	1,706,016.00
21010101	Basic Salary	1,936,812.00	2,170,104.00	1,706,016.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,642,684.00</b>	<b>1,910,796.00</b>	<b>996,228.00</b>
<b>210201</b>	<b>Allowances</b>	1,642,684.00	1,910,796.00	996,228.00
21020103	Transport Allowance	350,892.00	419,736.00	233,928.00
21020104	Rent Supplement	387,016.00	422,016.00	241,200.00
21020105	Meal Subsidy	155,496.00	186,060.00	-
21020106	Utility Allowance	110,520.00	131,880.00	73,680.00
21020107	Entertainment			
21020109	Leave Transport Grant	193,680.00	217,008.00	170,600.00
21020110	Leave Bonus (5%)	-	-	-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020137	Medical Allowance	445,080.00	534,096.00	276,820.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 023400100400 - Land &amp; Survey Section</b>				
2202	GOODS AND SERVICES	700,000.00	600,000.00	400,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	200,000.00	100,000.00	100,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000.00	100,000.00	100,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>300,000.00</b>
22020301	Office Materials and Consumables	500,000.00	500,000.00	300,000.00
22020305	Printing of Non-security Documents			
<hr/>				
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<hr/>				
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<hr/>				
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<hr/>				
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			-
<hr/>				
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 023400100500 - Building Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>6,984,484.00</b>	<b>4,998,792.00</b>	<b>3,012,615.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>12,800,000.00</b>	<b>12,700,000.00</b>	<b>11,650,000.00</b>
	<b>TOTAL:</b>	<b>19,784,484.00</b>	<b>17,698,792.00</b>	<b>14,662,615.00</b>
<b>2101</b>	<b>SALARY</b>	6,984,484.00	4,998,792.00	3,012,615.00
<b>210101</b>	<b>Salaries and Wages</b>	3,476,176.00	2,543,244.00	1,609,224.00
21010101	Basic Salary	3,476,176.00	2,543,244.00	1,609,224.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>3,508,308.00</b>	<b>2,455,548.00</b>	<b>1,403,391.00</b>
<b>210201</b>	<b>Allowances</b>	3,508,308.00	2,455,548.00	1,403,391.00
21020103	Transport Allowance	703,552.00	347,712.00	255,701.00
21020104	Rent Supplement	1,095,228.00	503,820.00	328,499.00
21020105	Meal Subsidy	332,948.00	135,612.00	88,632.00
21020106	Utility Allowance	200,308.00	100,296.00	66,872.00
21020107	Entertainment	12,588.00	32,376.00	8,392.00
21020109	Leave Transport Grant	447,620.00	259,668.00	169,920.00
21020110	Leave Bonus (5%)	-	-	-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	360,000.00	720,000.00	240,000.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	356,064.00	356,064.00	245,375.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 023400100500 - Building Section</b>				
2202	GOODS AND SERVICES	12,800,000.00	12,700,000.00	11,650,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>200,000.00</b>	<b>150,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000.00	200,000.00	150,000.00
<b>220202</b>	<b>Utilities General</b>	<b>3,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020210	Other Unity Charge (rental house)	3,000,000.00	2,000,000.00	2,000,000.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>
22020301	Office Materials and Consumables	500,000.00	1,500,000.00	1,500,000.00
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>8,000,000.00</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
22020401	Maintenance of Motor Vehicles / Transport Equi	9,000,000.00	9,000,000.00	8,000,000.00
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
22020602	Office Rent			
22020603	Residential Rent			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity:051700100100 - Education (Local Educat**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	-	-	-
	<b>TOTAL:</b>	-	-	-

<b>2101</b>	<b>SALARY</b>
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<b>210101</b>	<b>Salaries and Wages</b>
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21010101	Basic Salary
21010102	Overtime Payments
21010103	Consolidated Revenue Fund Charges - Salaries
21010104	Salary Arrears

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>
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<b>210201</b>	<b>Allowances</b>
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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

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension			
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity:051700100100 - Education (Local Educat</b>				
2202	GOODS AND SERVICES	-	10,000,000.00	10,000,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials			
<b>220204</b>	<b>Maintenance Services - General</b>	-	10,000,000.00	10,000,000.00
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services		10,000,000.00	10,000,000.00
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting		-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**Administrative Entity:051700100100 - Education (Non-Teachin**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>47,669,214.00</b>	<b>45,469,839.00</b>	<b>33,456,096.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>20,000,000.00</b>	<b>10,000,000.00</b>	<b>8,000,000.00</b>
	<b>TOTAL:</b>	<b>67,669,214.00</b>	<b>55,469,839.00</b>	<b>41,456,096.00</b>
<b>2101</b>	<b>SALARY</b>	47,669,214.00	45,469,839.00	33,456,096.00
<b>210101</b>	<b>Salaries and Wages</b>	25,912,662.00	24,045,492.00	16,158,696.00
21010101	Basic Salary	25,912,662.00	24,045,492.00	16,158,696.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>21,756,552.00</b>	<b>21,424,347.00</b>	<b>17,297,400.00</b>
<b>210201</b>	<b>Allowances</b>	21,756,552.00	21,424,347.00	17,297,400.00
21020103	Transport Allowance	3,611,500.00	3,004,848.00	3,024,560.00
21020104	Rent Supplement	6,182,530.00	4,809,093.00	3,231,779.00
21020105	Meal Subsidy	1,629,853.00	1,313,232.00	1,302,600.00
21020106	Utility Allowance	856,500.00	962,028.00	912,064.00
21020107	Entertainment	66,540.00	12,588.00	25,176.00
21020109	Leave Transport Grant	3,091,265.00	2,404,549.00	1,612,862.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020110	Leave Bonus (5%)		213,279.00	-
21020112	Inducement Allowance (TSS - 12.5%)	360,000.00	360,000.00	807,938.00
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance	802,804.00		
21020117	Domestic Staff Allowance	1,800,000.00	127,632.00	720,000.00
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	240,000.00	4,478,426.00	1,506,341.00
21020137	Medical Allowance	3,115,560.00	3,738,672.00	4,154,080.00
21020156	Professional Teaching Allowance (TSS - 27.5%)			
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity:051700100100 - Education (Non-Teachin</b>				
2202	GOODS AND SERVICES	20,000,000.00	10,000,000.00	8,000,000.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>20,000,000.00</b>	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials	20,000,000.00		
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>		10,000,000.00	8,000,000.00
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

Administrative Entity: 051700100200 - Education (Teaching St:

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>767,574,503.00</b>	<b>510,423,766.00</b>	<b>277,453,727.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>40,000,000.00</b>	<b>30,000,000.00</b>	<b>20,351,511.00</b>
	<b>TOTAL:</b>	<b>767,574,503.00</b>	<b>540,423,766.00</b>	<b>297,805,238.00</b>
<b>2101</b>	<b>SALARY</b>	767,574,503.00	510,423,766.00	277,453,727.00
<b>210101</b>	<b>Salaries and Wages</b>	348,029,061.00	263,855,069.00	127,341,903.00
21010101	Basic Salary	348,029,061.00	263,855,069.00	127,341,903.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>419,545,442.00</b>	<b>246,568,697.00</b>	<b>150,111,824.00</b>
<b>210201</b>	<b>Allowances</b>	419,545,442.00	246,568,697.00	150,111,824.00
21020103	Transport Allowance	63,426,144.00	44,041,584.00	21,732,885.00
21020104	Rent Supplement	73,564,618.00	52,771,102.00	25,488,381.00
21020105	Meal Subsidy	20,174,516.00	20,733,352.00	9,329,720.00

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020106	Utility Allowance	11,245,883.00	14,742,196.00	6,641,032.00
21020107	Entertainment	75,528.00	88,116.00	8,392.00
21020109	Leave Transport Grant	38,802,931.00		
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)	7,242,295.00		
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	2,160,000.00		
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	52,339,286.00	2,520,000.00	25,468,381.00
21020137	Medical Allowance	42,282,600.00	58,901,245.00	26,704,800.00
21020156	Professional Teaching Allowance (TSS - 27.5%)	68,231,641.00	52,771,102.00	34,738,233.00
<b>210202</b>	<b>Social Contribution</b>	<b>40,000,000.00</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension	40,000,000.00		
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>
21030104	Contract Staff Gratuity			

**22 OTHER RECURRENT EXPENDITURE**  
**Administrative Entity: 051700100200 - Education (Teaching St:**



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
2202	GOODS AND SERVICES	40,000,000.00	30,000,000.00	20,351,511.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>40,000,000.00</b>	<b>30,000,000.00</b>	<b>20,351,511.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021080	17% Government Contributory Pension	40,000,000.00	30,000,000.00	20,351,511.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**Administrative Entity: 051700100300 - Adult Education**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>8,957,880.00</b>	<b>7,157,880.00</b>	<b>6,000,000.00</b>
	<b>TOTAL:</b>	<b>8,957,880.00</b>	<b>7,157,880.00</b>	<b>6,000,000.00</b>
<b>2101</b>	<b>SALARY</b>	-	-	-
<b>210101</b>	<b>Salaries and Wages</b>	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	-	-	-
<b>210201</b>	<b>Allowances</b>	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance (Adult Education Tutors)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			

**22 OTHER RECURRENT EXPENDITURE**  
**Administrative Entity: 051700100300 - Adult Education**

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
2202	GOODS AND SERVICES	8,957,880.00	7,157,880.00	6,000,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	8,957,880.00	7,157,880.00	6,000,000.00
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**Administrative Entity: 051700100400 - Other Education**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	-	-	-
	<b>TOTAL:</b>	-	-	-
<b>2101</b>	<b>SALARY</b>	-	-	-
<b>210101</b>	<b>Salaries and Wages</b>	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	-	-	-
<b>210201</b>	<b>Allowances</b>	-	-	-
21020103	Transport Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

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



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 051700100300 - Other Education**

2202	GOODS AND SERVICES	-	-	-
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
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22020101 Local Travel & Transport - Training

22020102 Local Travel & Transport - Others

<b>220202</b>	<b>Utilities General</b>	-	-	-
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22020202 Telephone Charges

22020203 Internet Access Charges

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<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
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22020301 Office Materials and Consumables

22020305 Printing of Non-security Documents

<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
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22020402 Maintenance of Office Furniture

22020406 Other Maintenance Services

<b>220205</b>	<b>Training – General</b>	-	-	-
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**Administrative Entity: 052100100100 - Preventive (Water, San**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>56,349,820.00</b>	<b>74,497,884.00</b>	<b>68,733,168.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>35,000,000.00</b>	<b>17,700,000.00</b>	<b>17,500,000.00</b>
	<b>TOTAL:</b>	<b>91,349,820.00</b>	<b>92,197,884.00</b>	<b>86,233,168.00</b>
<b>2101</b>	<b>SALARY</b>	56,349,820.00	74,497,884.00	68,733,168.00
<b>210101</b>	<b>Salaries and Wages</b>	19,205,632.00	32,701,716.00	22,083,960.00
21010101	Basic Salary	19,205,632.00	32,701,716.00	22,083,960.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>72,144,188.00</b>	<b>59,496,168.00</b>	<b>46,649,208.00</b>

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>210201</b>	<b>Allowances</b>	37,144,188.00	41,796,168.00	29,149,208.00
21020103	Transport Allowance	11,266,710.00	32,159,292.00	21,948,040.00
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance	2,324,186.00	3,756,876.00	2,881,168.00
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020113	Hazard / Hardship Allowance	1,692,000.00		
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	19,715,123.00	2,940,000.00	2,160,000.00
21020153	NCA/ Consquential Allowance	2,146,169.00	2,940,000.00	2,160,000.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<hr/>				
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>			
21030104	Contract Staff Gratuity			

**22 OTHER RECURRENT EXPENDITURE**

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 052100100100 - Preventive (Water, San**

2202	GOODS AND SERVICES	35,000,000.00	17,700,000.00	17,500,000.00
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>20,000,000.00</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>
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22020101 Local Travel & Transport - Training

22020102 Local Travel & Transport - Others (Casual Staff) 20,000,000.00 12,000,000.00 12,000,000.00

<b>220202</b>	<b>Utilities General</b>	-	-	-
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22020202 Telephone Charges

22020203 Internet Access Charges

+

<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,000,000.00</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>
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22020301 Office Materials and Consumables (Sanitation an 3,000,000.00 2,500,000.00 2,500,000.00

22020305 Printing of Non-security Documents

<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,000,000.00</b>	-	-
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22020402 Maintenance of Office Furniture

22020406 Other Maintenance Services 10,000,000.00

<b>220205</b>	<b>Training – General</b>	-	-	-
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020501	Local Training			
<hr/>				
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<hr/>				
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,000,000.00</b>	<b>3,200,000.00</b>	<b>3,000,000.00</b>
22020701	Financial Consulting	2,000,000.00	3,200,000.00	3,000,000.00
<hr/>				
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<hr/>				
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-

<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
22040109	Grants to Communities and NGOs			
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**Administrative Entity: 052100100200 - Curative**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>221,545,918.00</b>	<b>265,469,196.00</b>	<b>193,510,021.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>80,500,000.00</b>	<b>109,500,000.00</b>	<b>61,280,000.00</b>
	<b>TOTAL:</b>	<b>302,045,918.00</b>	<b>374,969,196.00</b>	<b>254,790,021.00</b>

<b>2101</b>	<b>SALARY</b>	221,545,918.00	265,469,196.00	193,510,021.00
<b>210101</b>	<b>Salaries and Wages</b>	61,090,805.00	97,289,074.00	66,848,970.00
21010101	Basic Salary	61,090,805.00	97,289,074.00	66,848,970.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>153,659,945.00</b>	<b>213,180,122.00</b>	<b>126,661,051.00</b>

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>210201</b>	<b>Allowances</b>	195,455,113.00	213,180,122.00	126,661,051.00
21020103	Transport Allowance			
21020104	Rent Supplement	61,978,371.00	124,197,194.00	71,402,739.00
21020105	Meal Subsidy	4,770,000.00	7,920,000.00	-
21020106	Utility Allowance	11,548,190.00	19,046,935.00	7,534,461.00
21020107	Entertainment			
21020109	Leave Transport Grant	1,671,589.00	2,655,993.00	6,280,000.00
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020113	Hazard / Hardship Allowance	7,719,844.00	7,180,000.00	4,216,863.00
21020117	Domestic Staff Allowance	4,350,000.00	7,180,000.00	4,216,863.00
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	61,621,951.00		
21020153	NCA/Consquential Allowances	6,795,168.00		
<b>210202</b>	<b>Social Contribution</b>	<b>35,000,000.00</b>	<b>45,000,000.00</b>	<b>33,010,125.00</b>
21020202	17% Government Contributory Pension	15,000,000.00	15,000,000.00	13,010,125.00
21020201	Health Insurance Contribution (JICHMA)	20,000,000.00	30,000,000.00	20,000,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**22 OTHER RECURRENT EXPENDITURE**  
**Administrative Entity: 052100100200 - Curative**

2202	GOODS AND SERVICES	80,500,000.00	64,500,000.00	61,280,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000.00	1,000,000.00	1,000,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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<b>220203</b>	<b>Materials and Supplies - General</b>	<b>35,000,000.00</b>	<b>5,000,000.00</b>	<b>15,000,000.00</b>
22020301	Office Materials and Consumables			
22020307	Drugs, Vaccines & Medical Supplies/ Free Maternal New Born Child Health care	35,000,000.00	5,000,000.00	15,000,000.00
<b>220204</b>	<b>Maintenance Services - General</b>	<b>16,000,000.00</b>	<b>4,000,000.00</b>	<b>4,500,000.00</b>
22020402	Maintenance of Office Furniture			
22020421	Maintenance of Health Institution Buildings	16,000,000.00	4,000,000.00	4,500,000.00
22020406	Other Maintenance Services			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	20,000,000.00	9,000,000.00	7,500,000.00
22020701	Financial Consulting	20,000,000.00	9,000,000.00	7,500,000.00
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	8,500,000.00	45,500,000.00	33,280,000.00
22021001	Refreshment and Meals (Entertainment & Hospitality)			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22021002	Honorarium and Sitting Allowance Payments			
22021060	Nutrition Activities (CMAM & Masaki)	8,000,000.00		
22021049	Special Health Programmes & Initiatives (LACA)	500,000.00	500,000.00	280,000.00
22021079	17% Government Contributory Pension		15,000,000.00	8,000,000.00
22021081	Health Insurance Contribution (JICHMA)		30,000,000.00	25,000,000.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 052100100300 - Rural Water Supply**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>5,470,326.00</b>	<b>4,597,764.00</b>	<b>4,328,298.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>80,400,000.00</b>	<b>43,300,000.00</b>	<b>37,750,000.00</b>
	<b>TOTAL:</b>	<b>85,870,326.00</b>	<b>47,897,764.00</b>	<b>42,078,298.00</b>
<b>2101</b>	<b>SALARY</b>	5,470,326.00	4,597,764.00	4,328,298.00
<b>210101</b>	<b>Salaries and Wages</b>	2,951,808.00	2,462,760.00	2,197,360.00
21010101	Basic Salary	2,951,808.00	2,462,760.00	2,197,360.00
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>2,518,518.00</b>	<b>2,135,004.00</b>	<b>2,130,938.00</b>
<b>210201</b>	<b>Allowances</b>	2,518,518.00	2,135,004.00	2,130,938.00
21020103	Transport Allowance	557,444.00	472,244.00	473,107.00
21020104	Rent Supplement	539,961.00	455,952.00	439,135.00
21020105	Meal Subsidy	247,188.00	208,608.00	206,336.00
21020106	Utility Allowance	174,600.00	144,480.00	139,840.00
21020107	Entertainment			
21020109	Leave Transport Grant	287,197.00	230,608.00	219,736.00
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	712,128.00	623,112.00	652,784.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 052100100300 - Rural Water Supply</b>				
2202	GOODS AND SERVICES	80,400,000.00	43,300,000.00	37,750,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>400,000.00</b>	<b>300,000.00</b>	<b>250,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	400,000.00	300,000.00	250,000.00
<b>220202</b>	<b>Utilities General</b>	<b>2,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
22020202	Telephone Charges			
22020205	Water Rates & Charges	2,000,000.00	1,000,000.00	1,000,000.00
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>1,500,000.00</b>
22020301	Office Materials and Consumables	2,000,000.00	2,000,000.00	1,500,000.00
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	<b>76,000,000.00</b>	<b>40,000,000.00</b>	<b>35,000,000.00</b>
22020801	Motor Vehicle Fuel Cost			-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020802	Other Transport Equipment Fuel Cost			
22020415	Maintenance of Water Facilities	76,000,000.00	40,000,000.00	35,000,000.00
<hr/>				
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<hr/>				
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<hr/>				
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
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<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
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<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 055200100100 - Traditional Officer (Dist**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	200,000,000.00	100,000,000.00	100,000,000.00
	<b>TOTAL:</b>	200,000,000.00	100,000,000.00	100,000,000.00
<b>2101</b>	<b>SALARY</b>	-	-	-
<b>210101</b>	<b>Salaries and Wages</b>	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	-	-	-
<b>210201</b>	<b>Allowances</b>	-	-	-
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			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

21020122 Motor Vehicle Maintenance Allowance

21020137 Medical Allowance

<b>210202</b>	<b>Social Contribution</b>	-	-	-
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21020202	17% Government Contributory Pension	-	-	-
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**2103 SOCIAL BENEFITS**

<b>210301</b>	<b>Social Benefits</b>	-	-	-
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21030104 Contract Staff Gratuity

**22 OTHER RECURRENT EXPENDITURE**

**Administrative Entity: 055200100100 - Traditional Officer (Dist**

2202	GOODS AND SERVICES	200,000,000.00	100,000,000.00	100,000,000.00
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
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22020101 Local Travel & Transport - Training

22020102 Local Travel & Transport - Others

<b>220202</b>	<b>Utilities General</b>	-	-	-
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22020202 Telephone Charges

22020203 Internet Access Charges

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
+				
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	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<hr/>				
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<hr/>				
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<hr/>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>200,000,000.00</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>
22040103	Grants & Contributions (Emirate Councils and Justice Sector)	200,000,000.00	100,000,000.00	100,000,000.00
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<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 055100100100 -Community Development**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>20,148,711.00</b>	<b>16,263,028.00</b>	<b>13,075,875.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>20,400,000.00</b>	<b>7,300,000.00</b>	<b>9,300,000.00</b>
	<b>TOTAL:</b>	<b>40,548,711.00</b>	<b>23,563,028.00</b>	<b>22,375,875.00</b>
<b>2101</b>	<b>SALARY</b>	20,148,711.00	16,263,028.00	13,075,875.00
<b>210101</b>	<b>Salaries and Wages</b>	11,498,607.00	10,243,092.00	8,692,671.00
21010101	Basic Salary	11,498,607.00	10,243,092.00	8,692,671.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>8,650,104.00</b>	<b>6,019,936.00</b>	<b>4,383,204.00</b>
<b>210201</b>	<b>Allowances</b>	8,650,104.00	6,019,936.00	4,383,204.00
21020103	Transport Allowance	1,725,092.00	1,219,590.00	834,744.00
21020104	Rent Supplement	1,819,045.00	1,521,042.00	936,520.00
21020105	Meal Subsidy	1,036,832.00	539,262.00	364,016.00
21020106	Utility Allowance	877,880.00	372,840.00	251,120.00
21020107	Entertainment			
21020109	Leave Transport Grant	1,177,983.00	764,864.00	869,267.00
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,013,272.00	1,602,338.00	1,127,537.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 055100100100 -Community Development</b>				
2202	GOODS AND SERVICES	20,400,000.00	7,300,000.00	9,300,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	400,000.00	300,000.00	300,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	400,000.00	300,000.00	300,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
22020301	Office Materials and Consumables	1,000,000.00	1,000,000.00	1,000,000.00
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>9,000,000.00</b>	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	9,000,000.00		
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<hr/>				
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<hr/>				
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<hr/>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>10,000,000.00</b>	<b>6,000,000.00</b>	<b>8,000,000.00</b>
22040109	Grants to Communities and NGOs	10,000,000.00	6,000,000.00	8,000,000.00
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<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 055100100200 - Information, Youth, Sp**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,394,792.00</b>	<b>2,158,986.00</b>	<b>3,309,391.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>6,080,000.00</b>	<b>3,580,000.00</b>	<b>3,580,000.00</b>
	<b>TOTAL:</b>	<b>8,474,792.00</b>	<b>5,738,986.00</b>	<b>6,889,391.00</b>
<b>2101</b>	<b>SALARY</b>	2,394,792.00	2,158,986.00	3,309,391.00
<b>210101</b>	<b>Salaries and Wages</b>	1,185,744.00	1,027,032.00	2,188,432.00
21010101	Basic Salary	1,185,744.00	1,027,032.00	2,188,432.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,209,048.00</b>	<b>1,131,954.00</b>	<b>1,120,959.00</b>
<b>210201</b>	<b>Allowances</b>	1,209,048.00	1,131,954.00	1,120,959.00
21020103	Transport Allowance	265,884.00	246,834.00	214,964.00
21020104	Rent Supplement	237,156.00	243,792.00	233,848.00
21020105	Meal Subsidy	150,972.00	106,236.00	92,984.00
21020106	Utility Allowance	80,400.00	70,320.00	63,600.00
21020107	Entertainment			
21020109	Leave Transport Grant	118,572.00	108,708.00	218,843.00
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	356,064.00	356,064.00	296,720.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 055100100200 - Information, Youth, Sports &amp; Culture</b>				
2202	GOODS AND SERVICES	6,080,000.00	3,580,000.00	3,580,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000.00	500,000.00	500,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>4,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
22020301	Office Materials and Consumables	4,000,000.00	2,000,000.00	2,000,000.00
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
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<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<hr/>				
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>1,080,000.00</b>	<b>1,080,000.00</b>	<b>1,080,000.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements (JBC Monthly Bulle	1,080,000.00	1,080,000.00	1,080,000.00
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<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
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<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
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<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 055100100300 - Social Welfare Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>20,680,062.00</b>	<b>10,852,582.00</b>	<b>11,236,790.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>30,200,000.00</b>	<b>22,486,000.00</b>	<b>22,226,000.00</b>
	<b>TOTAL:</b>	<b>50,880,062.00</b>	<b>33,338,582.00</b>	<b>33,462,790.00</b>
<b>2101</b>	<b>SALARY</b>	20,680,062.00	10,852,582.00	11,236,790.00
<b>210101</b>	<b>Salaries and Wages</b>	11,390,866.00	5,575,738.00	7,949,648.00
21010101	Basic Salary	11,390,866.00	5,575,738.00	7,949,648.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>17,289,196.00</b>	<b>5,276,844.00</b>	<b>3,287,142.00</b>
<b>210201</b>	<b>Allowances</b>	9,289,196.00	5,276,844.00	3,287,142.00
21020103	Transport Allowance	2,643,084.00	1,167,086.00	861,536.00
21020104	Rent Supplement	1,676,064.00	1,098,152.00	810,246.00
21020105	Meal Subsidy	1,000,916.00	506,456.00	375,488.00
21020106	Utility Allowance	849,080.00	357,572.00	258,027.00
21020107	Entertainment			
21020109	Leave Transport Grant	1,106,780.00	545,326.00	794,965.00
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020137	Medical Allowance	2,013,272.00	1,602,252.00	186,880.00
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	8,000,000.00	-	-
21030104	Contract Staff Gratuity			
21030108	Social Security Benefits ( for Disable)	8,000,000.00		
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 055100100300 - Social Welfare Section</b>				
2202	GOODS AND SERVICES	30,200,000.00	22,486,000.00	22,226,000.00
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	3,000,000.00	2,000,000.00	1,200,000.00
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	3,000,000.00	2,000,000.00	1,200,000.00
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020802	Other Transport Equipment Fuel Cost			
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<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
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<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>19,000,000.00</b>	<b>19,486,000.00</b>	<b>20,126,000.00</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers (Hisba and Vigilante)	12,000,000.00	8,486,000.00	8,126,000.00
22020318	Disaster Relief Materials	7,000,000.00	3,000,000.00	5,000,000.00
22021082	Social Security Benefits (For Disabled)		8,000,000.00	7,000,000.00
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<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
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<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	<b>200,000.00</b>	<b>1,000,000.00</b>	<b>900,000.00</b>
22040113	Assistance and Donations General (COVID-19 Re:	200,000.00	1,000,000.00	900,000.00
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<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

**Administrative Entity: 055100100400 - Trade Section and Coop**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,631,298.00</b>	<b>3,321,772.00</b>	<b>3,364,158.00</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>2,600,000.00</b>	<b>1,400,000.00</b>	<b>1,300,000.00</b>
	<b>TOTAL:</b>	<b>4,231,298.00</b>	<b>4,721,772.00</b>	<b>4,664,158.00</b>
<b>2101</b>	<b>SALARY</b>	1,631,298.00	3,321,772.00	3,364,158.00
<b>210101</b>	<b>Salaries and Wages</b>	801,300.00	2,197,140.00	2,139,064.00
21010101	Basic Salary	801,300.00	2,197,140.00	2,139,064.00
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>829,998.00</b>	<b>1,124,632.00</b>	<b>1,225,094.00</b>
<b>210201</b>	<b>Allowances</b>	829,998.00	1,124,632.00	1,225,094.00
21020103	Transport Allowance	187,548.00	256,392.00	218,072.00
21020104	Rent Supplement	160,256.00	215,040.00	225,939.00
21020105	Meal Subsidy	81,012.00	111,576.00	96,544.00
21020106	Utility Allowance	54,000.00	75,840.00	66,960.00
21020107	Entertainment			
21020109	Leave Transport Grant	80,134.00	109,720.00	213,906.00
21020110	Leave Bonus (5%)		160,429.00	106,953.00
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			



**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
21020137	Medical Allowance	267,048.00	195,635.00	296,720.00

<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-

<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			

**22 OTHER RECURRENT EXPENDITURE**  
**Administrative Entity: 055100100400 - Trade Section and Coop**

2202	GOODS AND SERVICES	2,600,000.00	1,400,000.00	1,300,000.00
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000.00</b>	<b>200,000.00</b>	<b>150,000.00</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000.00	200,000.00	150,000.00

<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
22020301	Office Materials and Consumables	2,000,000.00	1,000,000.00	1,000,000.00
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<hr/>				
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>300,000.00</b>	<b>200,000.00</b>	<b>150,000.00</b>
22021001	Refreshment and Meals (Entertainment & Hospi	300,000.00	200,000.00	150,000.00
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
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<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<hr/>				
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Capital Expenditure by Sectors**

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

**Sectoral Summary**

			<b>Total</b>	<b>1,525,928,373</b>	<b>837,606,025</b>	<b>1,324,877,426</b>
			<b>Administration</b>	<b>1,073,910,894</b>	<b>588,382,499</b>	<b>755,710,894</b>
			<b>Economic</b>	<b>223,000,000</b>	<b>71,683,119</b>	<b>342,166,532</b>
			<b>Social</b>	<b>229,017,479</b>	<b>177,540,407</b>	<b>227,000,000</b>

**Administration**

			<b>Total Economic Sec</b>	<b>1,073,910,894</b>	<b>588,382,499</b>	<b>755,710,894</b>
1	70841	Completion and Renovation of Jumaat Mosque at Katanga, Bakata, Andaza, Gidan Adede, Balago, Maje, Markiba and Gorumo (Ongoing)	Building Section	10,000,000	5,000,000	8,382,499
2	70841	Renovation of Juma'at Mosque Across the LGA	Building Section	-		10,000,000
3	70841	Construction of Five 5) daily prayer mosque 2NO. at each ward: Kiyawa, Andaza, Tsirma, Garko, Gurduba, Maje, Katanga, Balago, Fake and Katuka ( ongoing)	Building Section	10,000,000	5,000,000	15,000,000
4	70841	Wall Fencing of IDI mosque at Kiyawa	Building Section	5,000,000		5,000,000
5	70841	Wall fencing of Graveyard at Kiyawa	Building Section	5,000,000		5,000,000
6	70841	Construction of Friday Mosque at Kagara Tsalliya and tsamiyar barde	Building Section	10,000,000		20,000,000

**KIYAWA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Capital Expenditure by Sectors**

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved Revised	Actual	
7	70841	Renovation of 5 daily prayer mosque across the Local Government Area	Building Section	10,000,000	15,000,000	15,000,000
8	70841	Renovation of Friday Mosque at Katuka	Building Section	15,000,000	8,000,000	15,000,000
9	70841	Renovation of Staff Quarters at Kiyawa	Building Section	3,000,000		5,000,000
10	70841	Renovation of LG Secretariat	Building Section			30,000,000
11	70841	Renovation of LG Education Authority (LEA) Secretariat	Building Section			10,000,000
12	70841	Renovation of Duplex House	Building Section			10,000,000
13	70841	Renovation/Purchase of furnitures at Guest House Dutse	Building Section	-		5,000,000
14	70841	Purchase of Furnitures at Emir House at Shuwarin	Building Section			5,000,000
15	70841	Renovation of District Head House at Kiyawa	Building Section	10,000,000		10,000,000
16	70841	Construction of District Head House at Balago (Ongoing)	Building Section	5,000,000	3,000,000	
17	70841	Renovation of Shuwarin District Head House	Building Section	3,000,000		3,000,000
18	70841	Construction of newly kiyawa L.G PHC office at Kiyawa				25,000,000

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Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved Revised	Actual	
19	70841	Construction of Emir of Dutse House at Shuwarin	Building Section	-		15,000,000
20	70841	Wall fencing of newly constructed corporers lodge at Kiyawa	Building Section	5,000,000		5,000,000
21	70841	Construction of Midwives staff quarters at Garko and Tsurma	Building Section	5,000,000		50,000,000
22	70841	External work at LG Guest House Dutse (landscaping, car park and Watering Point)	Building Section	5,000,000	5,000,000	
23	70841	General Renovation of Blind and Women Centre	Building Section			10,000,000
24	70841	Fencing of Shuwarin PHC	Building Section			20,000,000
25	70841	Renovation of PHC Shuwarin	Building Section			5,000,000
26	70841	Fencing of Local Government Staff Quarters	Building Section			20,000,000
27	70171	Payment of liabilities	Building Section	20,000,000	20,000,000	20,000,000
28	70181	Contribution to state & L.G.A joint project	Building Section	70,000,000		150,000,000
29	70661	Land Compensation	Lands & Survey	8,000,000	6,000,000	5,000,000

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Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved Revised	Actual	
30	70661	Construction of Drainage and Culvert at Kiyawa, Katuka, Fake, Shuwarin, Balago, Garko, Tsirma, Katanga and Andaza	Lands & Survey	-		20,000,000
31	70451	Purchase of furniture at LG secretariat	Admin & General	5,000,000		5,000,000
32	70451	Purchase of furnitures at LG Staff Quarters & Duplex House	Admin & General	-	-	5,000,000
33	70451	Purchase of photocopy Machine	Admin & General	700,000	----	700,000
34	70451	Purchase of 8 No. Motorcycle to be used by various Agency/Security Agency officer/project inspection	Admin & General	500,000		6,000,000
35	70451	Purchase of 5 No. motorcycle for open defecation free (ODF) sustainability	Admin & General	2,000,000	-----	2,000,000
36	70451	Purchase of 1nos. Of LG utility vehicles	Admin & General	-	-	5,000,000
37	70451	Purchase of 2nos. Of Hilux for Project Monitoring	Admin & General services			106,393,395
38	70451	Purchase of 10nos. Motorcycle for Inspections	Admin & General services			8,235,000
39	70451	Contribution for the Purchase of Hilux for Local Government Inspector	Admin & General services			20,000,000
40	70451	Procurement of Official vehicle to District Head of Kiyawa, Balago and Shuwarin (Mercedes)	Admin & General	6,000,000	----	16,000,000

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Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved Revised	Actual	
41	70451	Purchase of 1no. Utility vehicle for Local Government Secretary (Toyota Corolla)	Admin & General	10,000,000	8,000,000	
42	70451	Purchase of 1no. Utility vehicle for Local Government chairman (Camry 2016 model)	Admin & General	20,000,000	-----	25,000,000
43	70611	Construction of town hall at Kiyawa	Building Section	15,000,000		25,000,000
44	70611	Renovation of LG Guest House Dutse	Building Section			15,000,000
<b>Economic</b>						
			<b>Total Economic Sector:</b>	<b>223,000,000</b>	<b>71,683,119</b>	<b>342,166,532</b>
45	70421	Transportation of fertilizer	Agric Dept	1,000,000	1,000,000	1,500,000
46	70421	Purchase of grain	Agric Dept	2,000,000	2,000,000	2,000,000
47	70421	Tractor Loan (2nos.) (Repayment)	Agric Dept			56,470,000
48	70421	Women empowerment programme (Goat Breeding)	Agric Dept	1,000,000	1,000,000	1,000,000
49	70421	Renovation of Slaughter House at Kiyawa	Agric Dept	4,000,000		2,000,000
50	70421	Renovation of Veterinary Clinic at Kiyawa & Shuwarin	Agric Dept	2,000,000	1,000,000	2,000,000



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Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved Revised	Actual	
51	70423	Fishing & Hunting	Agric Dept	1,000,000	1,000,000	1,000,000
52	70422	Tree planting (road side)	Forestry	1,000,000		500,000
53	70422	Demarcation of grazing reserve and cattle routes at Kiyawa Local Government Area	Forestry	1,000,000		1,000,000
54	70435	Extension of electricity at Kiyawa, Shuwarin, Katanga ,Kwanda, Majiyawa and Andaza	Electrical Section	20,000,000	10,000,000	25,000,000
55	70435	Electrification of : Shatari, Kwandabe, Gidan Dachi, Kawarin Fake Dinyarshayi, Masanawa, majiyawa, Ajawa G/Tsika	Electrical Section	20,000,000	10,000,000	30,000,000
56	70435	Purchase of 3 No. Transformer for Kiyawa Andaza, Shuwarin 300 KVA	Electrical Section	6,000,000	4,000,000	21,000,000
57	70435	Solar lighting system at Nafara Basic Health Clinic	Electrical Section	5,000,000		3,000,000
58	70435	Extension of streetlight at Kiyawa	Electrical Section	-		5,000,000
59	70435	Solar lighting system at Maje (Street Light)	Electrical Section	3,000,000		5,000,000
60	70435	Installation of solar lihghting system at LG Secretariat	Electrical Section	-		5,000,000

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

61	70411	Construction of 8 No. lock up shops at Fake Garko, Kiyawa and Construction of 5No.lock up shop at Katanga, Balago,Andaza	Trade Section and	9,000,000	5,000,000	22,196,532
62	70411	Construction of motor park & lock up shop at shuwarin (Phase I)	Trade Section and	5,000,000		7,500,000
63	70411	Construction/renovation of market stalls at shuwarin, Kiyawa market, Dangoli, Balago, Andaza Market	Trade Section and	5,000,000		16,000,000
64	70630	Construction of 5No. Hand pump Each at 11Wards (ongoing)	Rural Water Supply	20,000,000	10,000,000	20,000,000
65	70630	Purchase of hand pump material	Rural Water Supply	15,000,000	10,000,000	20,000,000
66	70630	Conversion of motorized water scheme to solar system at Kiyawa, Balago, Fake, Tsirma, Katanga and Shuwarin, Maje	Rural Water Supply	10,000,000		20,000,000
67	70630	Purchase of submersible pump across the Local Government Area	Rural Water Supply	10,000,000	6,683,119	15,000,000
68	70630	construction of Drainage at Andaza Katuka, Kiyawa, Balago, Garko, Kadanya and Shuwarin (ongoing)	Lands & Survey	7,000,000	6,000,000	15,000,000
69	70521	Construction of Feeder road at Fake-G/Baye 2KM	Lands & Survey	5,000,000	4,000,000	5,000,000

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Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved Revised	Actual	
70	70521	Drainage at Shuwarin (ongoing)	Lands & Survey	5,000,000	-	-
71	70521	Construction of Feeder road from Ajawa-Gurduba (4KM), from Andaza to Duhuwa (4KM), K/Kwanda to Kwanda (4KM), and from Gidan Fawa to Maje (4KM) total of 16KM	Lands & Survey	15,000,000	8,000,000	10,000,000
72	70521	Construction of Drainage at Andaza	Lands & Survey	10,000,000		
73	70521	Control of Erosion at Kiyawa local Government Area	Lands & Survey	40,000,000	27,350,000	30,000,000
<b>Social</b>						
			<b>Total Social Sector:</b>	<b>229,017,479.0</b>	<b>177,540,406.8</b>	<b>227,000,000.0</b>
	Recurrent		Education			
74	70912	2% Contribution to Jigawa State University	Education	20,000,000	20,000,000	20,000,000
75	70912	Contribution for the Purchase/repair of School Furniture	Education	3,000,000		3,000,000
76	70912	Purchasing of Learning Materials and uniforms	Education			5,000,000

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77	70912	Construction of Islamiyya School at Kiyawa, Balago, Katika, Kwanda, Maje, Tsirma, Gurduba, Andaza, Katanga, Fake and Garko (Ongoing) and construction of Islamiyya School at Tuje, Bakwaire and Kastabuna	Education	20,000,000	10,000,000	30,000,000
78	70912	Renovation of Islamiyya School across the Local Government Area	Education	10,000,000	8,000,000	15,000,000
79	70912	Contribution to community development project (Purchase of cement, rubber mat, completion of community project etc)	Education	50,000,000	37,550,544	30,000,000
80	70912	Construction of Tsangaya shade across the LGA	Education			2,000,000
81	70912	Renovation of public convenience at Kiyawa Kwanar Jahun and old motor park Kiyawa	Health	1,017,479	831,013	2,000,000
82	70740	Internally displaced persons(IDPS) (Covid-19 response)	Health	1,000,000	823,616	1,000,000
83	70740	Construction of Health clinic at Yan auta and Dalambai	Health	2,000,000		
84	70740	Construction of Public convenience at Kiyawa and Shuwarin	Health	5,000,000	3,017,479	5,000,000
85	70740	Construction of Basic Health Clinic at Gidan Malu, Shuwarin, Markiba and Gurduba and Gidan Bayi (Ongoing)	Health	20,000,000	14,000,000	10,000,000

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86	70740	Construction of health post at 'Yan Auta, Dalambi and karkashi Bakin Asabar	Health	- 2,000,000	2,000,000	5,000,000
87	70740	Construction of public convenience at Andaza market	Health	-		10,000,000
88	70830	Purchase of information equipment	Information, Youths, Sports & Culture	1,000,000	920,000	1,000,000
89	70810	Purchase of sport materials across the local government area (Jersey, Balls, Boat, etc)	Information, Youths, Sports & Culture	5,000,000	4,472,675	5,000,000
90	70810	Renovation of women center at Kiyawa	Information, Youths, Sports & Culture	5,000,000	4,807,326	5,000,000
91	70810	Purchase of Relief Materials (cloths, roofing materials, grains and other food items)	Information, Youths, Sports & Culture	15,000,000	13,617,754	30,000,000
92	70810	Youth and Women Empowerment (Tailoring, Charging of Phones, Soap and Body Cream making, Dying of clothes, Welding, Carpentry E.t.c)	Social Welfare	50,000,000	40,000,000.0	30,000,000
93	23010121	Purchase of furniture's at the newly constructed PHC office at Kiyawa		2,000,000	1,500,000	2,000,000

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94	70810	Social protection programme	Information, Youths, Sports & Culture	20,000,000	15,000,000	15,000,000
95	70810	Purchase of fire service materials	Information, Youths, Sports & Culture	1,000,000	1,000,000	1,000,000

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2023 Approved Estimates - Capital Expenditure by Functions						
Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved	Revised	
					Actual	

Summary by Function				
Grand Total by Functios		993,717,479	112,940,273	869,717,479
701 - General Public Services		90,000,000	58,416,243	130,000,000
704 - Economic Affairs		237,700,000	681,238	202,000,000
705 - Environmental Protection		82,000,000	-	133,000,000
706 - Housing and Community Amenities		120,000,000	19,538,253	144,902,597
707 - Health		29,017,479	-	29,814,882
708 - Recreation, Culture and Religion		332,000,000	8,410,909	157,000,000
709 - Education		103,000,000	25,893,631	73,000,000
		875,497,679	- 798,804,403	172,391,978
701 - General Public Services		90,000,000	58,416,243	130,000,000

23	70111				-	
100	70131		Information, Youths, Sports & Culture			
14	70171	Payment of liabilities	Building Section	20,000,000	28,416,242.72	30,000,000
15	70181	Contribution to state & L.G.A joint project & program	Building Section	70,000,000	30,000,000	100,000,000
		704 - Economic Affairs	237,700,000	681,238	202,000,000	

61	70411	Construction of 8 No. lock up shops at Fake Garko, Kiyawa and Construction of 5No.lock up shop at Katanga, Balago,Andaza	Trade Section and	9,000,000		12,000,000
62	70411	Construction of motor park & lock shop at shuwarin	Trade Section and	5,000,000		10,000,000
63	70411	Construction/renovation of market stalls at shuwarin,kazuba, G/bayeDalambai and Kiyawa market, Dangoli	Trade Section and	5,000,000		5,000,000
64	70411	Construction of market stalls at Tsurma and Balago	Trade Section and	1,000,000		2,000,000
	70411	Construction of marker stall at Dangoli	Trade Section and	2,000,000		2,000,000
66	70411	Construction of modern shopping complex at Kiyawa phase I	Trade Section and	50,000,000		20,000,000
40	70421	Transportation of fertilizer	Agric Dept	1,000,000		1,000,000
41	70421	Purchase of grain( Covid19 response)	Agric Dept	2,000,000		2,000,000
42	70421	Contribution to IFAD programme	Agric Dept	2,500,000		2,000,000
43	70421	Construction of Slaughter House at Kiyawa	Agric Dept	4,000,000		6,000,000
44	70421	Renovation of Vetenary Clinic at Kiyawa & Shuwarin		2,000,000		2,000,000
43	70421	Women empowerment programme (Goat Breeding	Agric Dept	1,000,000	270,000	1,000,000
47	70422	Tree planting (road side)	Forestry	1,000,000		1,000,000
48	70422	Demarcation of grazing reserve and cattle routes at Kiyawa Local Government Area	Forestry	1,000,000		1,000,000
50	70435	Electrification of : Shatari, Kwandabe, Gidan Dachi, Kawarin Fake(Ongoing)	Electrical Sec	20,000,000		20,000,000
51	70435	Purchase of 2 No. Transformer for Kiyawa and Katuka 300 KVA	Electrical Sec	6,000,000		8,000,000
52	70435	Purchase of 1 Nos transformer at Andaza 300 KVA	Electrical Sec	5,000,000		4,000,000
53	70435	Electrification of Ajawa and Gidan Tsika Village	Electrical Sec	10,000,000		15,000,000

54	70435	Solar lighting system at Nafara Basic Health Clinic	Electrical Sec	5,000,000		5,000,000
55	70435	Procurement of Street light generator (100KVA sound proof) at Kiyawa	Electrical Sec	4,000,000		8,000,000
56	70435	Solar lighting system at Maje (Street Light)	Electrical Sec	3,000,000		5,000,000
57	70435	Extention of Elctricity at Kiyawa, Shuwarin, Katanga, Kwanda, Majiyawa and Andaza	Electrical Sec	20,000,000		16,000,000
17	70451	Purchase of furniture at LG secretariat	Admin & Ger	5,000,000	411,238	3,000,000
18	70451	Purchase of photocopy Machine	Admin & Ger	700,000	----	500,000
	70451	Purchase at 2NO. Motorcycle to be used by range officer/project inspection	Admin & Ger	500,000	----	500,000
	70451	Purchase of Local Government utility vehicle (Toyota Hilux) for project inspection	Admin & Ger	27,000,000	----	7,000,000
	70451	Procurement of operation Vehicle (Golf Wagon) to Primary healthcare Office Complex Kiyawa	Admin & Ger	2,000,000	----	2,000,000
	70451	Purchase of 5 No. motorcycle for open defecation free (ODF) sustainability	Admin & Ger	2,000,000	----	
19	70451	Procurement of Official vehicle to District Head of Kiyawa, Balago and Shuwarin	Admin & Ger	6,000,000	----	6,000,000
20	70451	Purchase of 34 nos. Motorcycle to Kiyawa Local Government Village Heads	Admin & Ger	5,000,000	----	5,000,000
21	70451	Purchase of 1no. Utility vehicle for Local Government chairman (PARADO JEEP)	Admin & Ger	20,000,000	----	30,000,000
22	70451	Purchase of 1no. Utility vehicle for Local govt Secretary (Toyota Corolla LE)	Admin & Ger	10,000,000		

705 - Environmental Protection

**82,000,000**

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**133,000,000**

70521	Construction of Drainage at Katuka	Lands & Survey	2,000,000		2,000,000
70521	Construction of Drainage & culvert at : Kiyawa	Lands & Survey	2,000,000		2,000,000

83	70521	Construction of Drainage at Balago, Garko, Tsurma, Katanga, Rimi and Gidan malu (ongoing)	Lands & Survey	3,000,000		4,000,000
84	70521	Construction of Feeder road at Fake-G/Baye 2KM	Lands & Survey	5,000,000		10,000,000
	70521	Construction of Drainage at Andaza		10,000,000		10,000,000
	70521	Control of Erosion at Kiyawa Local Government		40,000,000		50,000,000
85	70521	Drainage at Shuwarin (ongoing)	Lands & Survey	5,000,000		5,000,000
86	70521	Construction of Feeder road from Ajawa-Gurduba (4KM), from Andaza to Duhuwa (4KM), K/Kwanda to Kwanda (4KM), and from Gidan Fawa to Maje (4KM) total of 16KM	Lands & Survey	15,000,000		50,000,000

706 - Housing and Community Amenities

120,000,000

19,538,253

144,902,597

	70611	Construction of town hall at Kiyawa	Building Section	15,000,000		29,500,000.00
69	70630	Construction of 500. Hand pump Each at 11 wards (ongoing)	Rural Water :	20,000,000	750,000	21,000,000
70	70630	Purchase of hand pump material	Rural Water :	15,000,000	15,000,000	15,000,000
71	70630	Conversion of motorized water scheme to solar system at Kiyawa, Balago, Fake, Tsirna, Katanga and Shuwarin	Rural Water :	10,000,000		10,000,000
72	70630	Purchase of submersible pump across the Local Government Area	Rural Water :	10,000,000	1,938,252.55	15,000,000
73	70630	Complete Solar sheme package at Kiyawa, Balago, Katuka, Kwanda, Maje, Tsirna, Gurduba, Andaza, Katanga, Fake and Garko (Ongoing)	Rural Water :	10,000,000		10,000,000
74	70630	Repair of water pump station and extension of pipeline at Nafara	Rural Water :	1,000,000		1,000,000
75	70630	Conversion of hand pumps to solar across the LGA	Rural Water :	21,000,000	----	23,402,597
76	70630	Construction of solar water scheme at newly constructed Nafara Basic Health Clinic and newly constructed corpors lodge at Kiyawa	Rural Water :	10,000,000		10,000,000
16	70661	Land Compensation	Lands & Survey	8,000,000	1,850,000	10,000,000

				707 - Health	29,017,479	-	29,814,882
94	70740	Renovation of public convenience at Kiyawa Kwanar Jahun and old motor park Kiyawa	Health	1,017,479			1,814,882
95	70740	Internally displaced persons(IDPS) (Covid-19 response)	Health	1,000,000			1,000,000
96	70740	Construction of Health clinic at Yan auta and Dalambai	Health	2,000,000			3,000,000
97	70740	Construction of Public convenience at Kiyawa and Shuwarin	Health	5,000,000			10,000,000
98	70740	Construction of Basic Health Clinic at Gidan Malu, Shuwarin, Markiba and Gurduba	Health	20,000,000			14,000,000
				708 - Recreation, Culture and Religion	332,000,000	8,410,909	157,000,000
101	70810	Renovation of women center at Kiyawa	Information, Youths, Sports & Culture	5,000,000			3,000,000
102	70810	Youth and Women Empowerment (Tailoring, Charging of Phones, Soap and Body Cream making, Dying of clothes, Welding, Carpentry )	Social Welfare	50,000,000	2,230,000		10,000,000
103	70810	Social protection programme	Information, Youths, Sports & Culture	20,000,000.0			10,000,000.0
	70810	Purchase of releif materials (clothes,roofing materials, grains and other food stuff items)		150,000,000	500,000.0		10,000,000.0
104	70810	Purchase of fire service materials	Information, Youths, Sports & Culture	1,000,000			
105	70810	Purchase of Sport Material across the Locaal Government Area (Jersey, Balls, Boat, etc)	Information, Youths	5,000,000			3,000,000
99	70830	Purchase of information equipment	Information, `	1,000,000.0			1,000,000.0

1	70841	Completion and Renovation of Jumaat Mosque at Bakata, Andaza, Gidan Adede, Balago, Maje, Markiba and Gorumo Construction of Five 5) daily prayer mosque 2NO. at each	Building Section	10,000,000	----	11,000,000
2	70841	ward: Kiyawa, Andaza, Tsirma, Garko, Gurduba, Maje, Katanga, Blago, Fake and Katuka ( ongoing)	Building Section	10,000,000	5,680,908.60	15,000,000
3	70841	Wall fencing of IDI mosque at Kiyawa	Building Section	5,000,000		5,000,000
4	70841	Wall fencing of Graveyard at Kiyawa	Building Section	5,000,000		5,000,000
5	70841	Construction of Friday Mosque at Kagara & Katanga	Building Section	10,000,000		10,000,000
6	70841	Construction of Juma'at Mosque at Tsalliya, Jarinda and Tsamiyar Area	Building Section	10,000,000		25,000,000
7	70841	Renovation of 5daily prayer mosque across the Local Government Area	Building Section			10,000,000
8	70841	Renovation of Friday Mosque at Katuka	Building Section	15,000,000		
9	23010112	Purchase of Furnitures at Staff Quarters		2,000,000		2,000,000
10	23010121	Purchase of Furnitures at the Newly constructed PHC office at Kiyawa		2,000,000		2,000,000
11	70841	Renovation of Staff Quarters at Kiyawa	Building Section	3,000,000		3,000,000
12	70841	Renovation of District Head House at Kiyawa	Building Section	5,000,000		10,000,000
13	70841	Construction of District Head House at Balago (Ongoing)	Building Section	5,000,000		5,000,000
14	70841	Renovation of Shuwarin District Head House	Building Section	3,000,000		3,000,000
15	70841	Wall fencing of newly constructed corpers lodge at Kiyawa	Building Section	5,000,000		7,000,000
16	70841	Construction of Midwives staff quarters at Garko and Tsurma	Building Section	5,000,000		7,000,000
17	70841	External work at LG Guest House Dutse (landscaping, car park water)	Building Section	5,000,000		

709 - Education

103,000,000

25,893,631

73,000,000

88	70912	2% Contribution to Jigawa State University	Education	20,000,000	18,759,347.44	20,000,000
89	70912	Contribution for the Purchase/repair of School Furniture	Education	3,000,000	----	5,000,000



90	70912	Construction of Islamiyya School at Kiyawa, Balago, Katika, Kwanda, Maje, Tsirma, Gurduba, Andaza, Katanga, Fake and Garko (Ongoing) and construction of Islamiyya School at Tuje and Bakwaire.	Education	20,000,000	1,828,284.00	23,000,000
91	70912	Renovation of Islamiyya School across the Local Government Area	Education	10,000,000	---	15,000,000
92	70912	Contribution to community development project (Purchase of cement, rubber mat, completion of community project etc)	Education	50,000,000	5,306,000	10,000,000

**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

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

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

**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

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

**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

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

**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23020101			Construction/Provision of office Buildings			
23020102			Construction/Provision of Residential Buildings			
23020103			Construction/Provision of Electricity / Solar Power			
23020104			Construction/Provision of Housing			
23020105			Construction/Provision of Water Facilities			
23020106			Construction/Provision of Hospitals/Health Centres			
23020107			Construction/Provision of Public Schools			
23020110			Construction / Provision of Fire Fighting Stations			
23020111			Construction / Provision of Libraries			
23020112			Construction / Provision of Sporting Facilities			
23020113			Construction / Provision of Agricultural Facilities			
23020114			Construction / Provision of Roads			
23020115			Construction / Provision of Rail-Ways			
23020116			Construction / Provision of Water-Ways			
23020117			Construction / Provision of Air-Port / Aerodromes			
23020118			Construction / Provision of Infrastructure			

**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

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

**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23020138			Recapitalization and Investments			
23020139			Construction of Bridges and Culverts			
23020140			Construction of Drainages, Barrages & other Erosion Control Structures			
23020141			Development of Health Training Institutions			
23020142			Provision of Sanitation Facilities			
23020143			Development of Fadama Lands			
23020144			Development of Agriculture			
<b>2303</b>			<b>REHABILITATION / REPAIRS</b>			
<b>230301</b>			<b>Rehabilitation/Repairs of Fixed Assets - General</b>			
23030101			Rehabilitation/Repairs of Residential Buildings			
23030102			Rehabilitation/Repairs – Electricity			
23030103			Rehabilitation/Repairs – Housing			
23030104			Rehabilitation/Repairs - Water Facilities			
23030105			Rehabilitation/Repairs-Hospitals/Health Centres			
23030106			Rehabilitation/Repairs - Public Schools			
23030109			Rehabilitation / Repairs - Fire Fighting Stations			

**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

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



**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

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

**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23040109			Alternative Energy Development			
<b>2305</b>			<b>OTHER CAPITAL PROJECTS</b>			
<b>230501</b>			<b>Acquisition of Non-Tangible Asset</b>			
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			

**xxxx Local Government**  
**2023 Approved Estimates - Capital Expenditure**

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