

MIGA LOCAL GOVERNEMNT 2024 Approved Estimates - Recurrent Revenue Expenditure

Budget Code	Details of Revenue	2024 Approved Estimates (N)	2023	
			Approved Revised Estimate	Outturns (N)
1	Revenue	3,924,679,621	2,910,731,366	1,719,759,530
11	LOCAL GOVT. SHARE OF FAAC	3,885,000,000	2,670,000,000	1,719,759,530
1101	Local Government Share of FAAC Revenues	3,885,000,000	2,670,000,000	1,719,759,530
110101	Statutory Allocation	990,276,365	1,700,000,000	689,131,075
110102	Value Added Tax	1,300,000,000	800,000,000	657,023,755
110103	Other FAAC Revenues	1,594,723,635	170,000,000	373,604,700
12	INDEPENDENT REVENUES	39,580,000	35,490,000	9,683,366
1201	Tax Revenue	120,000	100,000	-
120101	Personal Incomes Tax	120,000	100,000	-
120102	Corporate Taxes	-	-	-
120103	Other Taxes	-	-	-
1202	Non-Tax Revenue	39,460,000	35,390,000	9,683,366
120201	Licenses - General	4,480,000	120,000	1,318,661
120202	Mining Rents	-	-	-
120203	Royalties	-	-	-
120204	Fees - General	18,980,000	6,120,000	7,296,005
120205	Fines - General	-	4,490,000	-
120206	Sales - General	5,200,000	12,040,000	-
120207	Earnings - General	2,750,000	1,800,000	53,700
120208	Rent on Government Buildings - General	5,000,000	6,000,000	1,015,000
120209	Rent on Land & Others - General	-	-	-
120210	REPAYMENTS - GENERAL	1,050,000	1,300,000	-
120211	Investment Income	-	-	-
120212	Interest Earned	2,000,000	520,000	-
120213	Reimbursement - General	-	3,000,000	-
13	AID AND GRANTS	-	20,000,000	-
1301	AID	-	-	-

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130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-
1302	GRANTS	-	20,000,000	-
130201	Domestic Grants		20,000,000	-
130202	Foreign Grants	-	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	99,621	185,241,366	-
1401	TRANSFER FROM CONSOLIDATED REVENUE FUN	99,621	185,241,366	-
140101	TRANSFER FROM CRF TO CDF GENERAL		185,241,366	-
1402	OTHER CAPITAL RECEIPTS	-	-	-
140201	Other Capital Receipts	-	-	-
1403	LOANS / BORROWINGS RECEIPT	-	-	-
140301	Domestic Loans / Borrowing Receipt	-	-	-
140302	International Loans/Borrowings	-	-	-
11	LOCAL GOVT. SHARE OF FAAC	2,290,276,365	1,700,000,000	1,346,154,830
1101	LOCAL GOVT. SHARE OF FAAC	2,290,276,365	1,700,000,000	1,346,154,830
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	990,276,365	1,700,000,000	689,131,075
11010101	Statutory Allocation	1,300,000,000	1,700,000,000	
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	1,300,000,000	800,000,000	657,023,755
11010201	Share of VAT	1,300,000,000	800,000,000	657,023,755
11010202	Arrears of VAT			
110103	LOCAL GOV. SHARE OF OTHER FAAC REVENUES	1,594,723,635	220,000,000	-
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves	370,000,000	50,000,000	
11010304	Forex Equalisation	954,723,635	120,000,000	
11010305	Exchange Gain	270,000,000	50,000,000	
11010306	Share of Solid Minerals			
11010310	Refund of Excess Bank Charges from Federation Account			

MIGA LOCAL GOVERNEMNT 2024 Approved Estimates - Recurrent Revenue Expenditure

11020201 Receipt of Local Government of State IGR Tax Revenues

12	Independent Revenue	39,580,000	33,610,000	10,233,221
1201	TAX REVENUE	120,000	100,000	-
120101	PERSONAL TAXES	120,000	100,000	-
12010101	Pay-As-You-Earn (Public Sector)	120,000		
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010118	Other Special Taxes		100,000	
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	39,460,000	33,510,000	10,233,221
120201	Licenses - General	4,480,000	3,220,000	1,318,661
12020105	Radio / Television Station Licenses	30,000	20,000	
12020107	Boats & Canoe (Small Craft) License	150,000	100,000	
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License			
12020111	Bake / Bakery House Licenses	300,000	200,000	
12020113	Brick-making, etc, Licenses			
12020114	Cart Licenses	100,000	100,000	
12020115	Dane Gun Licenses			
12020116	Cattle Dealler Licenses	100,000	100,000	

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12020117	Dried Fish & Meat Licenses	1,000,000	500,000	635,000
12020118	Pet (Dog) Licenses			
12020119	Fishing Permits			
12020120	Hawker's Permits	50,000	40,000	6,600
12020121	Hunting Permits			
12020122	Produce Buying Licenses	200,000	300,000	
12020126	Tractor Hiring Services	1,500,000	1,000,000	350,000
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations Licen:	100,000	150,000	
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			
12020138	Forestry / Timber Licence			
12020140	Lottery Permit			
12020141	Hide and Skin Buyers License			
12020142	Hide and Skin Export Health Certificate			
12020143	Other Animals Certificate			
12020144	Animal Import Permit			
12020145	Licence Renewal of Private Hospitals/Clinics			
12020146	Fire Safety Licence			
12020147	Licence of Hotels and Restaurants			
12020148	Food and Water Processing Licence	100,000	150,000	
12020149	Communication Equipment Installation Permit			
12020150	Hides & Skin Export Premises License			
12020151	Cattle Traders Certificate			
12020152	Trophies Dealers Permit			
12020153	Product Buyers Licenses and Registration of Stores			
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit	500,000	520,000	318,061
12020157	Public Conviences Permit			
12020158	Minor Industrial Licence Fees			
12020159	Welding Machine License			

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12020160	Auto Spare Parts			
12020161	Building Materials / Block Making Licence Fees	300,000		9,000
12020162	Sewing / Tailoring Servces			
12020163	Barbing Salon / Boutque Services Fees	50,000	40,000	
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120202	Mining Rents	-	-	-
12020201	N/A			
120203	Royalties	-	-	-
12020301	N/A			
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120204	Fees - General	18,980,000	14,500,000	7,296,005
12020401	Court Fees			
12020402	Mislleaneous Road Traffic Registration Fees			
12020403	Earning from Contract / Programme			
12020404	Trade Union Fees			
12020405	Student Bonding Fees			
12020409	Weights & Measures Fees			
12020410	Electrical Inspectorate Fees			
12020412	Research Testing Fees			
12020413	Films Censorship / Production Fees			
12020415	Trade Testing Fees			
12020417	Contractor Registration Fees	5,000,000	3,000,000	1,566,908
12020418	Marriage / Divorce Fees			
12020419	Attestation of Bachelorhood & Spinsterhood Fees			
12020420	Pilgrims Welfare Fees			
12020424	Accreditation Fees			
12020425	Disinfection of Produce Fees			
12020426	Court Summons Fees			
12020427	Tender Fees	10,000,000	8,000,000	5,094,797
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees	60,000	20,000	
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			

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12020438	Survey / Planning / Building Fees	200,000	50,000	100,000
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			
12020443	Birth & Death Registration Fees	1,000,000	1,000,000	155,000
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	500,000	500,000	120,000
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees	100,000	50,000	
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	50,000	20,000	
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	500,000	300,000	180,000
12020460	Building Plan Approval Fees			
12020461	Title / Plot Transfer Fees / Commission	100,000	50,000	75,000
12020462	Publication Fees			
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees			
12020467	Training Fees			
12020468	Milling Charges	100,000	100,000	
12020469	Vaccination charges			
12020470	Hide and Skin inspection charges			
12020471	Private School Registration			
12020472	Certificate of Road Worthness			
12020473	Non refundable land application fees			

MIGA LOCAL GOVERNMENT 2024 Approved Estimates - Recurrent Revenue Expenditure

12020474	High Ways Fees			
12020475	Heavy Duty Permit			
12020476	Vehicle Inspection			
12020477	Registration of Audit and Accounting Firm			
12020478	Workshop Fees (Blacksmiths, Furniture, Vulnaize	20,000	20,000	
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana) Reg	100,000	200,000	
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 Fees	50,000	20,000	
12020494	Annual Communication Equipment Installation/ (1,000,000	1,000,000	
12020495	Passenger Manifest and Way Bill			
12020496	Rent Tribunal Fees			
12020497	Vetting of Contract Agreement			
12020498	Meat Inspection Fees			
12020499	Slaughter Stock Fees	200,000	170,000	4,300
12020500	Business Centre Operations			
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120205	Fines - General	-	-	-
12020501	Fines			
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine			
12020504	Penalty for Offences / Impoundments			

MIGA LOCAL GOVERNEMNT 2024 Approved Estimates - Recurrent Revenue Expenditure

120206	Sales - General	5,200,000	6,150,000	-
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable Items	5,000,000	6,020,000	
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	50,000	40,000	
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			
12020619	Sales Of Flags/Potraits			
12020620	Sales Of Other Government Properties			
12020621	Sales Of Government Panapharella (Flags, Portraits, Art Works Etc)			
12020622	Sales of Photographs	50,000	20,000	
12020623	Advertisement			
12020624	Livestock Sales	100,000	50,000	
12020625	Sales of Buffer Stored Grains			
12020626	Sales of Fertilizer			
12020627	Sales of Plantation Product			
12020628	Sales of Condenmed stores and Vehicles			
12020629	Sales of finished Products			
12020630	Sales of Women Centre Product and Hire of Equipments			
12020631	Sales of Fishing Gears			
12020632	Sales of Hansard and Gazette			
12020633	Sale of Physical Assets (Plant, Machinery & Equipment)			
12020634	Sale of Technical Know-how (Technology Process or Design)		20,000	
12020635	Sale of Intellectual Property (Copy Right, Trade Marks & Patents)			

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120207	Earnings - General	2,750,000	2,320,000	603,555
12020701	Earnings From Cattle Markets	200,000	100,000	58,555
12020702	Earnings From Markets	1,000,000	700,000	216,000
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			
12020705	Earnings From Motor Parks	500,000	400,000	176,000
12020706	Earnings from Tolls of Expressway			
12020707	Earnings from Medical Services			
12020708	Earnings from Agricultural Produce			
12020709	Earnings from Tourism/Culture/Arts Centres			
12020710	Earnings from Guest Houses			
12020711	Earnings from Commercial Activities (Shops & Sh	500,000	600,000	153,000
12020712	Hire of Academic Gown / Book of Preceedings / Others			
12020713	Earnings From Library Services			
12020714	Earnings From ICT Services			
12020715	Maintenance / Repairs Fees			
12020716	Earnings from Hire of Information Equipment			
12020717	Earning from Shows and Exhibitions			
12020718	Irrigation Water Charges			
12020719	Farm Plots and Land Charges			
12020720	Hire of Sump Lorry and Other Environmental Sanitation Services			
12020721	Fire Service			
12020722	Drug Revolving Fund			
12020723	Car Hire / SUV Services			
12020724	Catering Services			
12020725	Broadband Access Network Proceeds			
12020726	Dividend on Investment	550,000	520,000	
12020727	Export Free Zone Proceeds			
12020728	Proceeds from Number Plates			
12020729	Earning from Parks and Gardens			
12020730	Gate Fees			
12020731	Printing Revenue			
12020732	Airport / Hajj Operation Proceeds			
12020733	Abattoir / Slaughter House			

MIGA LOCAL GOVERNEMNT 2024 Approved Estimates - Recurrent Revenue Expenditure

120208	Rent on Government Buildings - General	5,000,000	6,000,000	1,015,000
12020801	Rent on Government Quarters	1,000,000	1,000,000	175,000
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings			
12020804	Rent on Conference Centres			
12020805	Rent on Government Propoerties	4,000,000	5,000,000	840,000
120209	Rent on Land & Others - General	-	-	-
12020901	Rent on Government Land			
12020902	Rent on Oil Plot & Aerodromes			
12020903	Rents & Premium on the Allocation of Land			
12020904	Rents of Plots & Sites Services Programme			
12020905	Lease Rental			
12020906	Rents on Government Properties			
12020907	Rents On Industrial Estate			
12020908	Ground Rent and Penalties			
12020909	Rent from Food Sellers			
12020910	Certificate of Temporary Permit			
120210	REPAYMENTS - GENERAL	1,050,000	1,320,000	-
12021002	Motor Vehicle Advances	50,000	20,000	
12021003	Bicycle Advances (Principal)			
12021004	Motor Vehicle Refurbishing Loan			
12021005	House Refurbishing Loan			
12021006	Refund Sunderies			
12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)			
12021009	Repayment of Motorcycle Loan			
12021010	Repayment of Bicycle Loan			
12021011	Repayment of Sundry Loan			
12021012	Refund of Overpayment			
12021013	Unclaimed Deposits	1,000,000	1,300,000	

MIGA LOCAL GOVERNMENT 2024 Approved Estimates - Recurrent Revenue Expenditure

12021014	Recovery of Public Funds
12021015	Repayment of Owner Occupier
12021016	Repayment / Recoveries of Economic Empowerment Loans
12021017	Repayment of Motor Vehicle Loan
12021018	Repayment of Professional Advances

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

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

120213	Reimbursement - General	2,000,000	-	-
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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

MIGA LOCAL GOVERNEMNT 2024 Approved Estimates - Recurrent Revenue Expenditure

12021309 Grants & Reimbursement from State Governmer 2,000,000
 12021314 COVID 19 Donations and Grants

13	AID AND GRANTS	-	-	-
1301	AID			-
130101	Domestic Aid	-	-	-
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			
130102	Foreign Aid	-	-	-
13010201	Foreign Aid			
1302	Grants	-	-	-
130201	Domestic Grants	-	-	-
13020101	Sustainable Development Goals Grants			
13020102	Endowment Income			
13020103	Educational Grants			
130202	Foreign Grants	-	-	-
13020201	Foreign Grants			
13020202	UNICEF Primary Healthcare Grants			
13020204	Rural Water Supply & Sanitation Grants			
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	99,621	185,241,366	-
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENERAL	99,621	185,241,366	-
14010101	Transfer from CRF to CDF (Opening Balance Brou	99,621	25,241,366	
14010102	Transfer From Stablization Funds		160,000,000	
1402	OTHER CAPITAL RECEIPTS			
140201	Other Capital Receipts	-	-	-

MIGA LOCAL GOVERNMENT 2024 Approved Estimates - Recurrent Revenue Expenditure

14020102 Sales of Fixed Assets and Condemned Stores
 14020103 Other Capital Receipts to CDF (Receipt / Reimbur
 14020104 Federal Grants for Universal Basic Education

1403	LOANS / BORROWINGS RECEIPT			
140301	Domestic Loans / Borrowing Receipt	-	-	-
14030101	Domestic Loans / Borrowings from Financial Institutions			
14030102	Domestic Loans / Borrowings from Other Government Entities			
14030103	Domestic Loans / Borrowings from Other Entitie			
14030104	Local Capital Market			
14030105	Federal Mortgage			
140302	International Loans/Borrowings	-	-	-
14030201	International Loans/ Borrowings From Financial Institutions			
14030202	International Loans/ Borrowings From Other Gov			
14030203	International Loans/ Borrowings From Other Entities/ Organisations			

SUMMARY OF APPROVED RECURRENT EXPENDITURE, 2024

S/N	Code	Administrative Entities	Approved Revised Estimate 2023				Approved Estimate, 2024		
			Approved Personnel Cost	Actual Expenditure	Approved Overhead	Actual Expenditure	Personnel Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
CONSOLIDATED SUMMARY			824,545,931	601,758,877	1,154,723,880	946,604,276	988,618,783	1,392,663,880	2,381,282,663
	10000000000	ADMINISTRATIVE SECTOR	82,543,795	49,028,647	213,500,000	125,859,215	132,719,514	200,500,000	333,219,514
1	011100100100	Office of the Chairman	36,785,191	20,385,453	58,000,000	32,438,368	61,785,191	37,000,000	98,785,191
2	011200100100	Legislative Council	20,369,957	13,852,650	53,000,000	16,440,000	45,369,957	30,000,000	75,369,957
3	012500100100	Administration & General Services	25,388,647	14,790,544	102,500,000	76,980,847	25,564,366	133,500,000	159,064,366
4	014800100100	Local Government Electoral Office				-			-
	20000000000	ECONOMIC SECTOR	105,237,117	66,620,843	549,200,000	425,137,706	149,559,604	619,300,000	768,859,604
5	021500100100	Agriculture Section	8,228,056	4,404,613	23,200,000	13,291,000	10,471,406	19,000,000	29,471,406
6	021500100200	Forestry Section	7,686,732	4,058,349	5,200,000		4,184,432	5,200,000	9,384,432
7	021500100300	Livestock Section (Vetrinary)	14,423,947	9,321,016	25,200,000	12,040,182	18,359,700	20,200,000	38,559,700
8	022000100100	Treasury (Accounts Section)	20,116,261	12,770,242	343,500,000	281,272,273	66,683,775	381,000,000	447,683,775
9	022000100300	Internal Audit	2,184,048	1,456,033	500,000		2,876,332	500,000	3,376,332
10	022000100100	Treasury (Revenue Section)	8,336,980	5,424,091	7,700,000		8,191,772	7,200,000	15,391,772
11	022000300000	Planning, Research & Statistics Department	17,126,149	14,934,003	23,700,000	26,668,642	19,488,113	43,000,000	62,488,113
12	22000300200	Monitoring & Evaluation							-
13	22000300300	Statistics							-
14	023400100100	Road & Communication Section	8,868,876	4,035,404	17,200,000	1,440,800	6,633,863	15,200,000	21,833,863
15	023400100200	Mechanical Section	12,273,936	7,101,344	26,000,000	18,372,691	8,157,319	31,000,000	39,157,319
16	023400100300	Electrical Section	3,381,828	1,582,776	62,000,000	65,411,999	1,608,078	77,000,000	78,608,078
17	023400100400	Land & Survey Section	1,577,496	913,432	600,000		1,239,484	600,000	1,839,484
18	023400100500	Building Section	1,032,808	619,540	14,400,000	6,640,119	1,665,330	19,400,000	21,065,330
	50000000000	SOCIAL SECTOR	636,765,019	486,109,387	392,023,880	395,607,355	706,339,665	572,863,880	1,279,203,545
19	051700000000	Local Education Authority							
20	051700100100	Education (Non-Teaching Staff)	53,258,707	35,502,802	15,000,000	8,944,000	42,184,683	45,000,000	87,184,683
21	051700100200	Education (Teaching Staff)	354,027,385	301,627,385	32,000,000	20,871,159	414,612,953	20,000,000	434,612,953
22	051700100300	Adult Education	-		7,157,880			7,157,880	7,157,880
23	051700100400	Other Education	-						-
24	052100100100	Preventive (Water, Sanitation and Hygiene)	47,402,544	29,254,144	37,000,000	24,588,994	121,615,420	57,000,000	178,615,420
25	052100100200	Curative	155,786,952	103,857,952	59,000,000	62,889,467	92,859,826	95,000,000	187,859,826
26	052100100300	Rural Water Supply	3,355,469	2,102,552	62,700,000	76,021,370	3,293,781	82,700,000	85,993,781
27	055200100100	Traditional Officer (District Head Office)	-		100,000,000	69,653,687		100,000,000	100,000,000

28	055100100100	Community Development Section	13,990,716	8,715,736	22,700,000	76,160,704	12,977,521	90,100,000	103,077,521
29	055100100200	Information, Youth, Sport & Culture	3,068,581	1,899,672	11,580,000	9,008,885	3,997,422	22,080,000	26,077,422
30	055100100300	Social Welfare Section	2,833,664	1,701,832	43,186,000	46,819,089	13,888,965	51,626,000	65,514,965
31	055100100400	Trade Section and Cooperatives	3,041,001	1,447,312	1,700,000	650,000	909,094	2,200,000	3,109,094

2024 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2024 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
CONSOLIDATED SUMMARY			988,618,783	1,392,663,880	2,381,282,663
10000000000 ADMINISTRATIVE SECTOR			132,719,514	200,500,000	333,219,514
1	011100100100	Office of the Chairman	61,785,191	37,000,000	98,785,191
2	011200100100	Legislative Council	45,369,957	30,000,000	75,369,957
3	012500100100 - Administrati	Administration & General Services	25,564,366	133,500,000	159,064,366
4	014800100100	Local Government Electoral Office			-
20000000000 ECONOMIC SECTOR			149,559,604	619,300,000	768,859,604
10	021500100100	Agriculture Section	10,471,406	19,000,000	29,471,406
11	021500100200	Forestry Section	4,184,432	5,200,000	9,384,432
12	021500100300	Livestock Section (Vetrinary)	18,359,700	20,200,000	38,559,700
7	022000100100 - Treasury Acc	Treasury Account Section	66,683,775	381,000,000	447,683,775
9	022000100300	Internal Audit	2,876,332	500,000	3,376,332
	022000300000		8,191,772	7,200,000	15,391,772
	22000300200	Monitoring & Evaluation	19,488,113	43,000,000	62,488,113
	22000300300	Statistics			-
8	022000100100 - Treasury Rev	Treasury Revenue Section			-
13	023400100100	Road & Communication Section	6,633,863	15,200,000	21,833,863
14	023400100200	Mechanical Section	8,157,319	31,000,000	39,157,319
15	023400100300	Electrical Section	1,608,078	77,000,000	78,608,078
16	023400100400	Land & Survey Section	1,239,484	600,000	1,839,484
17	023400100500	Building Section	1,665,330	19,400,000	21,065,330

2024 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2024 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
	30000000000	SOCIAL SECTOR	706,339,665	572,863,880	1,279,203,545
18	05170000000	Local Education Authority			
19	051700100100	Education (Non-Teaching Staff)	42,184,683	45,000,000	87,184,683
20	051700100200	Education (Teaching Staff)	414,612,953	20,000,000	434,612,953
21	051700100300	Adult Education		7,157,880	7,157,880
22	051700100400	Other Education			-
23	052100100100	Preventive (Water, Sanitation and Hygiene)	121,615,420	57,000,000	178,615,420
24	052100100200	Curative	92,859,826	95,000,000	187,859,826
25	052100100300	Rural Water Supply	3,293,781	82,700,000	85,993,781
26	055200100100	Traditional Officer (District Head Office)		100,000,000	100,000,000
27	055100100100	Community Development Section	12,977,521	90,100,000	103,077,521
28	055100100200	Information, Youth, Sport & Culture	3,997,422	22,080,000	26,077,422
29	055100100300	Social Welfare Section	13,888,965	51,626,000	65,514,965
30	055100100400	Trade Section and Cooperatives	909,094	2,200,000	3,109,094

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 011100100100 - Office of the Chairman				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	61,785,191	36,785,191	20,385,453
22	OTHER RECURRENT EXPENDITURE	37,000,000	32,438,368	32,438,368
	TOTAL:	98,785,191	69,223,559	52,823,821
2101	SALARY	61,785,191	36,785,191	20,385,453
210101	Salaries and Wages	15,836,604	15,836,604	10,045,929
21010101	Basic Salary	15,836,604	15,836,604	10,045,929
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	45,948,587	20,948,587	10,339,524
210201	Allowances	45,948,587	20,948,587	10,339,524
21020103	Transport Allowance	3,167,322	3,167,322	1,585,128
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance		1,588,033	802,840
21020107	Entertainment	1,588,033	1,588,031	792,560
21020109	Leave Transport Grant	1,588,031	1,583,651	1,583,651
21020110	Overtime	1,583,651		
21020117	Domestic Staff Allowance		6,334,642	3,170,248
21020118	Personal Assistant Allowance	6,334,642		
21020122	Motor Vehicle Maintenance Allowance		6,334,634	2,170,248
21020123	Constituency Allowance	6,334,634	352,274	234,849
21020124	Newspaper Allowance	352,274		
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	25,000,000		
210202	Social Contribution	-	-	-
21020201	Health Insurance Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
21020204	Employee Compensation Fund	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011100100100 - Office of the Chairman				
2202	GOODS AND SERVICES	37,000,000	58,000,000	32,438,368
220201	Transport & Travelling - General	10,000,000	5,000,000	800,000
22020101	Local Travel & Transport - Training		-	-
22020102	Local Travel & Transport - Others	5,000,000	5,000,000	800,000
22020103	International Travel & Transport - Training	5,000,000		
22020104	International Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020204	Satellites Broadcasting Access Charges			
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			-
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			
220204	Maintenance Services - General	-	-	-
22020401	Maintenance of Motor Vehicles / Transport Equipment			
22020402	Maintenance of Office Furniture			
22020403	Maintenance of office Building / Residential Quarters			
22020404	Maintenance of office / IT Equipment			
22020405	Maintenance of Plants / Generators			
22020406	Other Maintenance Services			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
220205	Training – General	10,000,000	4,000,000	7,600,000
22020501	Local Training	10,000,000	4,000,000	7,600,000
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
220206	Other Services - General	12,000,000	-	-
22020601	Security Services			
22020604	Security Vote (Including Operations)	12,000,000		
22020605	Cleaning and Fumigation Services			
220207	Consulting and Professional Services	-	12,000,000	8,000,000
22020701	Financial Consulting		12,000,000	8,000,000
22020702	Information Technology Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
22020803	Plant / Generator Fuel Cost			
22020807	Lubricants and Other Oils			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
22020902	Insurance Premium			
220210	Miscellaneous Expenses – General	-	37,000,000	16,038,368
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000	12,000,000	8,093,000
22021076	Once in 4- years Furniture Allowance		12,500,000	7,945,368
22021003	Publicity and Advertisements			
22021005	FAAC Meetings / Disbursement meetings			
2202077	Once in 4- years Severance Gratuty		12,500,000	
2203	LOANS AND ADVANCES	-	-	-
220301	Staff Loans and Advances	-	-	-
22030101	Motor Cycle Advances			
22030105	Spectacle Advances			
22030106	Motor Vehicle Advance			
22030107	Furnishing Advances			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-		
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			
220402	Foreign Grants and Contributions	-		
22040203	Grants and Contribution to International Organizations			
2206	PUBLIC DEBT CHARGES			
220602	Domestic Interest / Discount	-		
22060201	Internal Public Debts – Interest			
22060203	Contractual Liabilities			
220604	Domestic Principal	-		
22060401	Domestic Principal - Treasury Bill			
22060402	Domestic Principal - Short Term Borrowings			
2207	Transfers – Payments			
220701	Transfer to Fund Recurrent Expenditure - Payments			
22070105	Stabilization Funds			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 011200100100 - Legislative Council

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	45,369,957	20,369,957	13,852,650
22	OTHER RECURRENT EXPENDITURE	30,000,000	53,000,000	16,440,000
	TOTAL:	75,369,957	73,369,957	30,292,650
2101	SALARY	45,369,957	20,369,957	13,852,650
210101	Salaries and Wages	8,150,784	8,150,784	5,433,856
21010101	Basic Salary	8,150,784	8,150,784	5,433,856
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	37,219,173	12,219,173	8,418,794
210201	Allowances	37,219,173	12,219,173	8,418,794
21020103	Transport Allowance	3,260,316	3,260,316	2,173,544
21020104	Rent Supplement	1,630,158	1,630,158	1,086,768
21020105	Meal Subsidy			
21020106	Utility Allowance	815,076	815,076	543,384
21020107	Entertainment	813,676	813,676	542,448
21020109	Leave Transport Grant	815,069	815,069	816,069
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	3,254,720	3,254,720	2,169,813
21020122	Motor Vehicle Maintenance Allowance			
21020123	Constituency Allowance	1,630,158	1,630,158	1,086,768
21020137	Medical Allowance			
21020173	Once-in-4-Years Furniture Allowance	25,000,000		
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011200100100 - Legislative Council				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	30,000,000	53,000,000	16,440,000
220201	Transport & Travelling - General	5,000,000	3,000,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	3,000,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
	+			
220203	Materials and Supplies - General	3,000,000	3,000,000	1,500,000
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	3,000,000	3,000,000	1,500,000
220204	Maintenance Services - General	12,000,000	12,000,000	4,500,000
22020402	Maintenance of Office Furniture	8,000,000	8,000,000	1,500,000
22020406	Other Maintenance Services	4,000,000	4,000,000	3,000,000
220205	Training – General	3,000,000	3,000,000	1,900,000
22020501	Local Training	3,000,000	3,000,000	1,900,000
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	4,000,000	4,000,000	3,000,000
22020701	Financial Consulting	4,000,000	4,000,000	3,000,000
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802				
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	3,000,000	28,000,000	5,540,000

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021001	Refreshment and Meals (Entertainment & Hospitality)	3,000,000	3,000,000	1,500,000
22021076	Once in 4-years furniture Allowance		12,500,000	4,040,000
22021077	Once in 4-years Servarence Gratuity		12,500,000	
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 012500100100 - Administration & General Services

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	25,564,366	25,388,647	14,790,544
22	OTHER RECURRENT EXPENDITURE	133,500,000	102,500,000	76,980,847
	TOTAL:	159,064,366	127,888,647	91,771,391
2101	SALARY	25,564,366	25,388,647	14,790,544
210101	Salaries and Wages		-	12,953,544
21010101	Basic Salary	12,953,544	12,528,636	8,252,424
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	12,610,822	12,860,011	6,538,120
210201	Allowances	12,610,822	12,860,011	6,538,120
21020103	Transport Allowance	2,041,284	2,076,468	1,384,312
21020104	Rent Supplement	2,598,216	2,511,660	1,674,440
21020105	Meal Subsidy	885,156	896,772	597,848
21020106	Utility Allowance	616,404	629,820	419,880
21020107	Entertainment	53,952	66,540	44,360
21020109	Leave Transport Grant	647,674	626,431	417,616
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance	1,297,656	1,252,824	
21020113	Hazard / Hardship Allowance	360,000	240,000	160,000
21020117	Domestic Staff Allowance	1,440,000	1,800,000	
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,670,480	2,759,496	1,839,664
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 012500100100 - Administration & General Services				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	133,500,000	102,500,000	76,980,847
220201	Transport & Travelling - General	2,000,000	2,000,000	Actuals Estimate
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	95,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	40,000,000	20,000,000	27,619,810
22020501	Local Training	40,000,000	20,000,000	27,619,810
220206	Other Services - General	60,000,000	-	-
22020604	Security Vote (Including Operations Salama)	60,000,000		
220207	Consulting and Professional Services	-	50,000,000	38,628,037
22020701	Financial Consulting		50,000,000	38,628,037
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	31,500,000	30,500,000	10,638,000
22021001	Refreshment and Meals (Entertainment & Hospitality)	30,000,000	30,000,000	10,148,000

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	1,500,000	500,000	490,000
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
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220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 011100100100 - Local Government Electoral Office

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020137	Medical Allowance			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011100100100 - Local Government Electoral Office				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates		
			Approved	Actuals 2023	
Administrative Entity: 021500100100 - Agriculture Section			Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY				
21	PERSONNEL COST	10,471,406	8,228,056	4,404,613	
22	OTHER RECURRENT EXPENDITURE	19,000,000	23,200,000	13,291,000	
	TOTAL:	29,471,406	31,428,056	17,695,613	
2101	SALARY	10,471,406	8,228,056	4,404,613	
210101	Salaries and Wages	5,479,692	4,071,104	2,379,317	
21010101	Basic Salary	5,479,692	4,071,104	2,379,317	
21010102	Overtime Payments	-	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-	
21010104	Salary Arrears	-	-	-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	4,991,714	4,156,952	2,025,296	
210201	Allowances	4,991,714	4,156,952	2,025,296	
21020103	Transport Allowance	998,544	907,448	604,960	
21020104	Rent Supplement	1,096,056	894,074	598,048	
21020105	Meal Subsidy	437,112	395,856	263,904	
21020106	Utility Allowance	302,640	390,870	179,248	
21020107	Entertainment	547,992			
21020109	Leave Transport Grant	274,130	944,600	296,400	
21020110	Leave Bonus (5%)				
21020113	Hazard / Hardship Allowance				
21020117	Domestic Staff Allowance				
21020137	Medical Allowance	1,335,240	624,104	82,736	
210202	Social Contribution	-	-	-	
21020202	17% Government Contributory Pension	-	-	-	
2103	SOCIAL BENEFITS				
210301	Social Benefits	-	-	-	
21030104	Contract Staff Gratuity				

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100100 - Agriculture Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	19,000,000	23,200,000	13,291,000
220201	Transport & Travelling - General	1,000,000	200,000	500,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	200,000	500,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	15,000,000	20,000,000	12,121,000
22020301	Office Materials and Consumables	15,000,000	20,000,000	12,121,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	3,000,000	3,000,000	670,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	3,000,000	3,000,000	670,000
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
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220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 021500100200 - Forestry Section				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	4,184,432	7,686,732	4,058,349
22	OTHER RECURRENT EXPENDITURE	5,200,000	5,200,000	-
	TOTAL:	9,384,432	12,886,732	4,058,349
2101	SALARY	4,184,432	7,686,732	4,058,349
210101	Salaries and Wages	2,044,572	4,062,264	2,708,176
21010101	Basic Salary	2,044,572	4,062,264	2,708,176
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,139,860	3,624,468	1,350,173
210201	Allowances	2,139,860	3,624,468	1,350,173
21020103	Transport Allowance	462,924	773,016	308,616
21020104	Rent Supplement	408,924	813,228	265,125
21020105	Meal Subsidy	203,268	334,740	135,512
21020106	Utility Allowance	139,440	228,720	92,960
21020107	Entertainment	201,468	-	-
21020109	Leave Transport Grant	100,724	406,572	132,552
21020110	Leave Bonus (5%)	-	-	-
21020113	Hazard / Hardship Allowance	-	-	-
21020117	Domestic Staff Allowance	-	-	-
21020122	Motor Vehicle Maintenance Allowance	-	-	-
21020137	Medical Allowance	623,112	1,068,192	415,408
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS	-	-	-
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100200 - Forestry Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	5,200,000	5,200,000	-
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	5,000,000	-
22020301	Office Materials and Consumables	5,000,000	5,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
<hr/>				
220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 021500100300 - Livestock Section (Vetrinary)

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	18,359,760	18,554,503	9,321,016
22	OTHER RECURRENT EXPENDITURE	20,200,000	25,200,000	12,040,182
	TOTAL:	38,559,760	43,754,503	21,361,198
2101	SALARY	18,359,760	18,554,503	9,321,016
210101	Salaries and Wages	8,486,448	8,301,948	2,485,984
21010101	Basic Salary	8,486,448	8,301,948	2,485,984
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	9,873,312	10,252,555	6,835,032
210201	Allowances	9,873,312	10,252,555	6,835,032
21020103	Transport Allowance		992,225	661,480
21020104	Rent Supplement		833,988	555,992
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment		7,646,342	5,097,560
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance	780,000	780,000	520,000
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,014,900		
21020149	Consolidated Allowance	8,078,412		
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	20,200,000	25,200,000	12,040,182
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	20,000,000	25,000,000	12,040,182
22020301	Office Materials and Consumables	20,000,000	25,000,000	12,040,182
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
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220402	Foreign Grants and Contributions	-	-	-
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**MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 022000100100 - Treasury Account Section				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	66,683,775	20,116,261	12,770,242
22	OTHER RECURRENT EXPENDITURE	381,000,000	343,500,000	281,272,273
	TOTAL:	447,683,775	363,616,261	294,042,515
2101	SALARY	66,683,775	20,116,261	12,770,242
210101	Salaries and Wages	9,769,716	12,127,008	8,920,232
21010101	Basic Salary	9,769,716	12,127,008	8,920,232
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	56,914,059	7,989,253	3,850,010
210201	Allowances	56,914,059	7,989,253	3,850,010
21020103	Transport Allowance	1,178,748	1,457,976	817,304
21020104	Rent Supplement	1,941,444	2,425,305	1,275,208
21020105	Meal Subsidy	518,472	640,000	426,666
21020106	Utility Allowance	385,080	472,920	262,640
21020107	Entertainment	977,580	-	-
21020109	Leave Transport Grant	488,479	1,212,732	-
21020110	Leave Bonus (5%)	-	-	-
21020112	Inducement Allowance	-	-	-
21020113	Hazard / Hardship Allowance	-	-	-
21020117	Domestic Staff Allowance	-	-	-
21020122	Motor Vehicle Maintenance Allowance	-	-	-
21020137	Medical Allowance	1,424,256	1,780,320	1,068,192
210202	Social Contribution	50,000,000	-	-
21020202	17% Government Contributory Pension	50,000,000	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000100100 - Treasury Account Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	381,000,000	343,500,000	281,272,273
220201	Transport & Travelling - General	1,000,000	500,000	650,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	500,000	650,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	8,000,000	8,476,050
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	10,000,000	8,000,000	8,476,050
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	0	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	200,000,000	195,000,000	160,071,978

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021001	Refreshment and Meals (Entertainment & Hospitality)		-	-
22021078	17% Contribution to LGC Staff Pension		45,000,000	26,371,978
22021041	Contingency	200,000,000	150,000,000	133,700,000
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	50,000,000	40,000,000	31,013,478
22040103	Grants & Contributions to State Agencies (LGSC, LGA & MLG)	50,000,000	40,000,000	31,013,478
220701	Transfer to Fund Recurrent Expenditure - Payments	120,000,000	100,000,000	81,060,767
22070105	Stabilization Funds	120,000,000	100,000,000	81,060,767

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 014800100100 - Internal Audit				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	2,876,332	2,184,048	1,456,033
22	OTHER RECURRENT EXPENDITURE	500,000	500,000	-
	TOTAL:	3,376,332	2,684,048	1,456,033
2101	SALARY	2,876,332	2,184,048	1,456,033
210101	Salaries and Wages	1,508,052	1,337,196	891,464
21010101	Basic Salary	1,508,052	1,337,196	891,464
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	1,368,280	846,852	564,569
210201	Allowances	1,368,280	846,852	564,569
21020103	Transport Allowance	159,192	151,032	100,688
21020104	Rent Supplement	301,598	267,432	178,289
21020105	Meal Subsidy	441,013	66,480	44,320
21020106	Utility Allowance	62,232	50,160	33,440
21020107	Entertainment	150,805	-	-
21020109	Leave Transport Grant	75,408	133,716	89,144
21020110	Leave Bonus (5%)	-	-	-
21020111	Motor Vehicle Maintenance Allowance	178,032	178,032	118,688
21020112	Inducement Allowance	-	-	-
21020113	Hazard / Hardship Allowance	-	-	-
21020137	Medical Allowance	-	-	-
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS	-	-	-
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 014800100100 - Internal Audit				
2202	GOODS AND SERVICES	500,000	500,000	-
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	300,000	300,000	-
22020301	Office Materials and Consumables	300,000	300,000	
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)		-	-
22021002	Honorarium and Sitting Allowance Payments			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
<hr/>				
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
<hr/>				
220402	Foreign Grants and Contributions	-	-	-
<hr/>				
220301	Staff Loans and Advances	-	-	-
<hr/>				
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
<hr/>				
220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 022000100100 - Treasury Revenue Section				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	8,191,772	8,336,980	5,424,091
22	OTHER RECURRENT EXPENDITURE	7,200,000	7,700,000	-
	TOTAL:	15,391,772	16,036,980	5,424,091
2101	SALARY	8,336,980	8,336,980	5,424,091
210101	Salaries and Wages	4,245,396	4,390,604	2,927,069
21010101	Basic Salary	4,245,396	4,390,604	2,927,069
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,946,376	3,946,376	2,497,022
210201	Allowances	3,946,376	3,946,376	2,497,022
21020103	Transport Allowance	789,192	848,544	526,126
21020104	Rent Supplement	849,072	878,880	565,448
21020105	Meal Subsidy	342,756	367,960	245,240
21020106	Utility Allowance	237,240	253,560	165,360
21020107	Entertainment	424,908		
21020109	Leave Transport Grant	212,265	440,184	282,720
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,090,943	1,157,248	712,128
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000100100 - Treasury Revenue Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	7,200,000	7,700,000	-
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	2,000,000	2,000,000	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	2,000,000	2,000,000	
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	5,000,000	5,500,000	-
22020701	Financial Consulting	5,000,000	5,500,000	
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
<hr/>				
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
<hr/>				
220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 022000300000 - Planning, Research & Statistics Depart				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	19,488,113	17,126,149	14,934,003
22	OTHER RECURRENT EXPENDITURE	43,000,000	23,700,000	26,668,642
	TOTAL:	62,488,113	40,826,149	41,602,645
2101	SALARY	19,488,113	17,126,149	14,934,003
210101	Salaries and Wages	8,695,848	8,041,040	9,256,395
21010101	Basic Salary	8,695,848	8,041,040	9,256,395
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	10,792,265	9,085,109	5,677,608
210201	Allowances	10,792,265	9,085,109	5,677,608
21020103	Transport Allowance	1,900,716	1,985,724	1,323,816
21020104	Rent Supplement	1,454,508	1,616,454	1,077,632
21020105	Meal Subsidy	814,004	853,776	569,184
21020106	Utility Allowance	538,560	568,680	392,112
21020107	Entertainment	152,328	588,168	415,856
21020109	Leave Transport Grant	728,364	623,795	
21020110	Leave Bonus (5%)	364,185		
21020111	In-lieu of Overtime / Agency Allowance	1,960,104		
21020112	Inducement Allowance	120,000		
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	2,759,496	2,848,512	1,899,008
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000300000 - Planning, Research & Statistics Depart				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	43,000,000	23,700,000	26,668,642
220201	Transport & Travelling - General	1,000,000	700,000	200,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	700,000	200,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	2,000,000	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	2,000,000		
220204	Maintenance Services - General	-	4,500,000	-
22020402	Maintenance of Office Furniture		4,500,000	
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	5,000,000	18,000,000	26,468,642
22020701	Financial Consulting	5,000,000	18,000,000	26,468,642
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	35,000,000	500,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments		500,000	
22021044	Committees and Commissions	35,000,000		
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
<hr/>				
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
<hr/>				
220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments		-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
<hr/>				
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
<hr/>				
220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 22000300300 - Statistics				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary	-	-	-
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance	-	-	-
21020104	Rent Supplement	-	-	-
21020105	Meal Subsidy	-	-	-
21020106	Utility Allowance	-	-	-
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant	-	-	-
21020110	Leave Bonus (5%)	-	-	-
21020111	In-lieu of Overtime / Agency Allowance	-	-	-
21020112	Inducement Allowance	-	-	-
21020113	Hazard / Hardship Allowance	-	-	-
21020117	Domestic Staff Allowance	-	-	-
21020137	Medical Allowance	-	-	-
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS	-	-	-
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22 OTHER RECURRENT EXPENDITURE		Approved	Approved Revised 2023	Actuals Estimate
Administrative Entity: 22000300300 - Statistics				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
<hr/>				
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
<hr/>				
220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 023400100100 - Road & Communication Section

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,633,863	8,868,876	4,035,404
22	OTHER RECURRENT EXPENDITURE	15,200,000	17,200,000	1,440,800
	TOTAL:	21,833,863	26,068,876	5,476,204
2101	SALARY	6,633,863	8,868,876	4,035,404
210101	Salaries and Wages	3,161,556	4,780,704	2,198,276
21010101	Basic Salary	3,161,556	4,780,704	2,198,276
21010102	Overtime Payments	-	-	s
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,472,307	4,088,172	1,837,128
210201	Allowances	3,472,307	4,088,172	1,837,128
21020103	Transport Allowance	768,858	860,856	419,136
21020104	Rent Supplement	632,314	956,148	352,272
21020105	Meal Subsidy	327,924	375,984	180,624
21020106	Utility Allowance	219,480	259,920	121,360
21020107	Entertainment	315,144		
21020109	Leave Transport Grant	140,395	478,056	170,296
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,068,192	1,157,208	593,440
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100100 - Road & Communication Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	15,200,000	17,200,000	1,440,800
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	15,000,000	15,000,000	1,440,800
22020301	Office Materials and Consumables	15,000,000	15,000,000	1,440,800
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	-	2,000,000	-
22020601	Security Services		2,000,000	
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

**MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure**

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

Administrative Entity: 023400100200 - Mechanical Section

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	8,157,319	12,273,936	7,101,344
22	OTHER RECURRENT EXPENDITURE	31,000,000	26,000,000	18,372,691
	TOTAL:	39,157,319	38,273,936	25,474,035
2101	SALARY	8,157,319	12,273,936	7,101,344
210101	Salaries and Wages	3,904,224	6,420,600	4,277,400
21010101	Basic Salary	3,904,224	6,420,600	4,277,400
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	4,253,095	5,853,336	2,823,944
210201	Allowances	4,253,095	5,853,336	2,823,944
21020103	Transport Allowance	926,904	1,306,788	650,472
21020104	Rent Supplement	780,840	1,284,120	537,056
21020105	Meal Subsidy	431,156	548,700	284,280
21020106	Utility Allowance	282,360	380,400	193,440
21020107	Entertainment	390,400		
21020109	Leave Transport Grant	195,211	642,024	268,536
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,246,224	1,691,304	890,160
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 023400100200 - Mechanical Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	31,000,000	26,000,000	18,372,691
220201	Transport & Travelling - General	5,000,000	5,000,000	2,729,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	5,000,000	2,729,000
<hr/>				
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
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220203	Materials and Supplies - General	1,000,000	1,000,000	-
22020301	Office Materials and Consumables	1,000,000	1,000,000	
22020305	Printing of Non-security Documents			
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220204	Maintenance Services - General	25,000,000	20,000,000	15,643,691
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	25,000,000	20,000,000	15,643,691
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220205	Training – General	-	-	-
22020501	Local Training			
<hr/>				
220206	Other Services - General	-	-	-
22020601	Security Services			
<hr/>				
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
<hr/>				
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
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220210	Miscellaneous Expenses – General	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
<hr/>				
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
<hr/>				
220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 023400100300 - Electrical Section				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	1,608,078	3,381,828	1,582,776
22	OTHER RECURRENT EXPENDITURE	77,000,000	22,555,058	65,411,999
	TOTAL:	78,608,078	25,936,886	66,994,775
2101	SALARY	1,608,078	3,381,828	1,582,776
210101	Salaries and Wages	718,308	1,935,816	1,290,544
21010101	Basic Salary	718,308	1,935,816	1,290,544
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	889,770	1,446,012	292,232
210201	Allowances	889,770	1,446,012	292,232
21020103	Transport Allowance	83,676	288,720	50,344
21020104	Rent Supplement	155,100	387,156	95,776
21020105	Meal Subsidy	35,904	127,608	22,160
21020106	Utility Allowance	37,152	92,880	16,720
21020107	Entertainment	12,588		
21020109	Leave Transport Grant	77,556	193,584	47,888
21020110	Leave Bonus (5%)	38,778		
21020113	Hazard / Hardship Allowance	360,000		
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	89,016	356,064	59,344
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100300 - Electrical Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	77,000,000	22,555,058	65,411,999
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General	300,000	300,000	-
22020202	Telephone Charges			
22020201	Electricity Charges	300,000	300,000	
+				
220203	Materials and Supplies - General	1,500,000	-	-
22020301	Office Materials and Consumables	1,500,000		
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	75,000,000	20,555,058	65,411,999
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	75,000,000	20,555,058	65,411,999
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	-	1,500,000	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost		1,500,000	
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates		
			Approved	Actuals 2023	
Administrative Entity: 023400100400 - Land & Survey Section					
2	RECURRENT EXPENDITURE SUMMARY		Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	1,239,484		1,577,496	913,432
22	OTHER RECURRENT EXPENDITURE	600,000		600,000	-
	TOTAL:	1,839,484		2,177,496	913,432
2101	SALARY	1,239,484		1,577,496	913,432
210101	Salaries and Wages	591,432		895,956	597,304
21010101	Basic Salary	591,432		895,956	597,304
21010102	Overtime Payments	-		-	-
21010104	Salary Arrears	-		-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	648,052		681,540	316,128
210201	Allowances	648,052		681,540	316,128
21020103	Transport Allowance	161,688		134,868	91,792
21020104	Rent Supplement	117,432		179,184	77,616
21020105	Meal Subsidy	60,408		58,466	40,752
21020106	Utility Allowance	42,240		41,400	28,480
21020107	Entertainment	58,680		-	-
21020109	Leave Transport Grant	29,572		89,592	38,800
21020110	Leave Bonus (5%)	-		-	-
21020113	Hazard / Hardship Allowance	-		-	-
21020117	Domestic Staff Allowance	-		-	-
21020122	Motor Vehicle Maintenance Allowance	-		-	-
21020137	Medical Allowance	178,032		178,030	38,688
210202	Social Contribution	-		-	-
21020202	17% Government Contributory Pension	-		-	-
2103	SOCIAL BENEFITS				
210301	Social Benefits				
21030104	Contract Staff Gratuity				

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100400 - Land & Survey Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	600,000	600,000	-
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	400,000	400,000	-
22020301	Office Materials and Consumables	400,000	400,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 023400100500 - Building Section				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	1,665,330	1,032,808	619,540
22	OTHER RECURRENT EXPENDITURE	19,400,000	14,000,000	6,640,119
	TOTAL:	21,065,330	15,032,808	7,259,659
2101	SALARY	1,665,330	1,032,808	619,540
210101	Salaries and Wages	775,560	487,008	324,672
21010101	Basic Salary	775,560	487,008	324,672
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	889,770	545,800	294,868
210201	Allowances	889,770	545,800	294,868
21020103	Transport Allowance	83,676	128,196	50,348
21020104	Rent Supplement	155,100	97,416	97,664
21020105	Meal Subsidy	35,904	55,788	22,160
21020106	Utility Allowance	37,152	37,680	16,720
21020107	Entertainment	12,588	-	-
21020109	Leave Transport Grant	77,556	48,688	48,632
21020110	Leave Bonus (5%)	38,778	-	-
21020113	Hazard / Hardship Allowance	360,000	-	-
21020117	Domestic Staff Allowance	-	-	-
21020122	Motor Vehicle Maintenance Allowance	-	-	-
21020137	Medical Allowance	89,016	178,032	59,344
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 023400100500 - Building Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	19,400,000	14,000,000	6,640,119
220201 Transport & Travelling - General				
		400,000	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	400,000	PROPOSED	Approved
220202 Utilities General				
		2,500,000	2,500,000	-
22020202	Telephone Charges (Rainted House)	2,500,000	2,500,000	
22020203	Internet Access Charges			
+				
220203 Materials and Supplies - General				
		1,500,000	1,500,000	-
22020301	Office Materials and Consumables	1,500,000	1,500,000	
22020305	Printing of Non-security Documents			
220204 Maintenance Services - General				
		15,000,000	10,000,000	6,640,119
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	15,000,000	10,000,000	6,640,119
22020401	Maintenance of Motor Vehicles / Transport Equipment			
220205 Training – General				
22020501	Local Training	-	-	-
220206 Other Services - General				
22020601	Security Services	-	-	-
22020602	Office Rent			
22020603	Residential Rent			
220207 Consulting and Professional Services				
22020701	Financial Consulting	-	-	-
220208 Fuel and Lubricant – General				
22020801	Motor Vehicle Fuel Cost	-	-	-
22020802	Other Transport Equipment Fuel Cost			
220209 Financial Charges – General				
22020901	Bank Charges (Other than Interest)	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates		
			Approved	Actuals 2023	
Administrative Entity:051700100100 - Education (Local Education Authority)					
2	RECURRENT EXPENDITURE SUMMARY				
21	PERSONNEL COST		Approved	Approved Revised 2023	Actuals Estimate
22	OTHER RECURRENT EXPENDITURE	-	-	-	-
	TOTAL:				
2101	SALARY				
210101	Salaries and Wages	-			-
21010101	Basic Salary				
21010102	Overtime Payments	-			-
21010103	Consolidated Revenue Fund Charges - Salaries	-		-	-
21010104	Salary Arrears	-		-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS				
210201	Allowances				
21020103	Transport Allowance				
21020104	Rent Supplement				
21020105	Meal Subsidy				
21020106	Utility Allowance				
21020107	Entertainment				
21020109	Leave Transport Grant				
21020110	Leave Bonus (5%)				
21020112	Inducement Allowance (TSS - 12.5%)				
21020156	Professional Teaching Allowance				
21020113	Hazard / Hardship Allowance				
21020117	Domestic Staff Allowance (PTA)				
21020122	Motor Vehicle Maintenance Allowance (TSS - 27.5%)				
21020136	Responsibility Allowance				
21020137	Medical Allowance				
21020156	Professional Teaching Allowance				
210202	Social Contribution	-		-	-
21020202	17% Government Contributory Pension				
2103	SOCIAL BENEFITS				
210301	Social Benefits	-		-	-
21030104	Contract Staff Gratuity				

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity:051700100100 - Education (Local Education Authority)		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	42,184,683	53,258,707	35,502,802
22	OTHER RECURRENT EXPENDITURE	45,000,000	15,000,000	8,944,000
	TOTAL:	87,184,683	68,258,707	44,446,802
2101	SALARY	42,184,683	53,258,707	35,502,802
210101	Salaries and Wages	18,469,078	24,415,248	16,276,832
21010101	Basic Salary	18,469,078	24,415,248	16,276,832
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	23,715,605	28,843,459	19,225,970
210201	Allowances	23,715,605	28,843,459	19,225,970
21020103	Transport Allowance	3,326,376	2,818,812	1,876,208
21020104	Rent Supplement	3,693,793	4,883,047	3,255,364
21020105	Meal Subsidy	1,428,000	1,240,536	827,024
21020106	Utility Allowance	991,020	942,792	628,528
21020107	Entertainment	1,838,759	127,908	85,272
21020109	Leave Transport Grant	3,271,649		
21020110	Leave Bonus (5%)	383,940	2,378,579	1,585,719
21020112	Inducement Allowance (TSS - 12.5%)	1,800,000		
21020156	Professional Teaching Allowance	2,379,360	6,714,206	4,476,137
21020113	Hazard / Hardship Allowance	4,539,768	1,560,940	1,040,626
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance		3,293,592	2,195,728
21020156	Professional Teaching Allowance (TSS - 27.5%)	62,940	4,883,047	3,255,364
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2202	GOODS AND SERVICES	45,000,000	15,000,000	8,944,000
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL/L.TEACH			
220401	Local Grants and Contributions	45,000,000	15,000,000	8,944,000
			15,000,000	8,944,000
220402	Foreign Grants and Contributions	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	414,609,893	354,027,385	240,689,448
22	OTHER RECURRENT EXPENDITURE	20,000,000	32,000,000	20,871,159
	TOTAL:	434,609,893	386,027,385	261,560,607
2101	SALARY	414,609,893	354,027,385	240,689,448
210101	Salaries and Wages		162,813,808	101,875,871
21010101	Basic Salary	230,937,518	162,813,808	101,875,871
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	183,672,375	191,213,577	138,813,577
210201	Allowances	183,672,375	191,213,577	138,813,577
21020103	Transport Allowance	15,653,015	28,594,828	20,594,828
21020104	Rent Supplement	28,832,281	32,562,761	22,562,761
21020105	Meal Subsidy	10,287,816	12,597,118	9,597,118
21020106	Utility Allowance	8,564,232	8,867,496	8,867,496
21020107	Entertainment			
21020109	Leave Transport Grant	14,416,138	16,289,916	10,289,916
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)	34,173,039	899,995	499,995
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	36,745,854	30,022,479	21,022,479
21020137	Medical Allowance		36,843,724	26,843,724
21020156	Professional Teaching Allowance (TSS - 27.5%)		24,535,260	18,535,260
210202	Social Contribution	35,000,000	-	-
21020202	17% Government Contributory Pension	35,000,000		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2202	GOODS AND SERVICES	20,000,000	32,000,000	20,871,159
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
	+			
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	20,000,000	32,000,000	20,871,159

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021001	Refreshment and Meals (Entertainment & Hospitality)		-	-
22021002	Honorarium and Sitting Allowance Payments			
22021080	17%Contribution to LEA Staff Pension	20,000,000	32,000,000	20,871,159
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
<hr/>				
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	-
220402	Foreign Grants and Contributions	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 051700100300 - Adult Education

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	7,157,880	7,157,880	-
	TOTAL:	7,157,880	7,157,880	-

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

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
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210201	Allowances	-	-	-
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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 (Adult Education Tutors)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136				
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			

210202	Social Contribution	-	-	-
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21020202	17% Government Contributory Pension	-	-	-
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2103	SOCIAL BENEFITS			
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210301	Social Benefits	-	-	-
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21030104	Contract Staff Gratuity			
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100300 - Adult Education				
2202	GOODS AND SERVICES	7,157,880	7,157,880	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	7,157,880	7,157,880	-
		7,157,880	7,157,880	
220402	Foreign Grants and Contributions	-	-	-

MIGA LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 051700100400 - Other Education

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 051700100300 - Other Education				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
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220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene)

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	122,615,420	84,402,544	29,254,144
22	OTHER RECURRENT EXPENDITURE	57,000,000	37,000,000	24,588,994
	TOTAL:	179,615,420	121,402,544	53,843,138

2101	SALARY	122,615,420	84,402,544	29,254,144
210101	Salaries and Wages	17,360,640	19,996,812	13,548,242
21010101	Basic Salary	17,360,640	19,996,812	13,548,242
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	27,405,732	64,405,732	15,705,902
210201	Allowances	20,849,048	27,405,732	15,705,902
21020103	Transport Allowance			
21020104	Rent Supplement	16,970,504	11,442,672	6,628,448
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020113	Hazard / Hardship Allowance	1,680,000	1,983,768	757,926
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	2,198,544	13,979,292	8,319,528
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hyg		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	57,000,000	37,000,000	24,588,994
220201	Transport & Travelling - General	1,000,000	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000		
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General		16,000,000	16,292,950
22020301	Office Materials and Consumables (Sanitation and Hygiene)	25,000,000	10,000,000	12,312,450
22020305	Printing of Non-security Documents		6,000,000	3,980,500
220204	Maintenance Services - General	10,000,000	-	-
22020402	Maintenance of Office Furniture	10,000,000		
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	3,000,000	3,000,000	-
22020701	Financial Consulting (Sustainability ODF Program)	3,000,000	3,000,000	
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	18,000,000	18,000,000	8,296,044
22021001	Refreshment and Meals (Entertainment & Hospitality)	8,000,000	8,000,000	1,376,044

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers	10,000,000	10,000,000	6,920,000
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
22040109	Grants to Communities and NGOs			
220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 052100100200 - Curative Section

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	92,859,286	152,263,912	103,857,952
22	OTHER RECURRENT EXPENDITURE	95,000,000	59,000,000	62,889,467
	TOTAL:	187,859,286	211,263,912	166,747,419
2101	SALARY	92,859,286	152,263,912	103,857,952
210101	Salaries and Wages	34,708,804	57,847,104	40,913,416
21010101	Basic Salary	34,708,804	57,847,104	40,913,416
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	58,150,482	94,416,808	62,944,536
210201	Allowances	58,150,482	94,416,808	62,944,536
21020103	Transport Allowance			
21020104	Rent Supplement	36,880,673	36,556,560	24,371,040
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020113	Hazard / Hardship Allowance	3,060,000	6,286,240	4,190,824
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance	3,994,539		
21020149	Consolidated Allowance (CONHESS)	1,015,270	51,574,008	34,382,672
210202	Social Contribution	13,200,000	-	-
21020202	17% Government Contributory Pension	6,000,000		
21020201	Health Insurance Contribution (JICHMA)	7,200,000		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100200 - Curative Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	95,000,000	59,000,000	62,889,467
220201	Transport & Travelling - General	1,000,000	1,000,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	78,000,000	30,000,000	44,095,600
22020301	Office Materials and Consumables			
22020307	Drugs, Vaccines & Medical Supplies (Free Maternal New/Child Health)	78,000,000	30,000,000	44,095,600
220204	Maintenance Services - General	15,000,000	5,000,000	2,330,000
22020402	Maintenance of Office Furniture			
22020421	Maintenance of Health Institution Buildings	15,000,000	5,000,000	2,330,000
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	1,000,000	11,000,000	10,000,000

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021001	Refreshment and Meals (Entertainment & Hospitality)		-	-
22021002	Honorarium and Sitting Allowance Payments			
22021060	Nutrition Activities		11,000,000	10,000,000
22021049	Special Health Programmes & Initiatives (LACA)	1,000,000		
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
<hr/>				
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
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220402	Foreign Grants and Contributions (JICHMA)		12,000,000	6,463,867
			12,000,000	6,463,867

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates		
			Approved	Actuals 2023	
Administrative Entity: 052100100300 - Rural Water Supply Section					
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate	
21	PERSONNEL COST	3,293,781	3,355,469	2,102,552	
22	OTHER RECURRENT EXPENDITURE	82,700,000	60,700,000	76,021,370	
	TOTAL:	85,993,781	64,055,469	78,123,922	
2101	SALARY	3,293,781	3,355,469	2,102,552	
210101	Salaries and Wages	1,682,616	1,721,040	1,147,360	
21010101	Basic Salary	1,682,616	1,721,040	1,147,360	
21010102	Overtime Payments	-	-	s	
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-	
21010104	Salary Arrears	-	-	-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	1,611,165	1,634,429	955,192	
210201	Allowances	1,611,165	1,634,429	955,192	
21020103	Transport Allowance	331,908	282,048	188,032	
21020104	Rent Supplement	336,516	344,208	229,472	
21020105	Meal Subsidy	144,816	123,932	82,616	
21020106	Utility Allowance	100,440	356,064	102,960	
21020107	Entertainment	168,276			
21020109	Leave Transport Grant	84,129	172,113	114,736	
21020110	Leave Bonus (5%)				
21020113	Hazard / Hardship Allowance				
21020117	Domestic Staff Allowance				
21020137	Medical Allowance	445,080	356,064	237,376	
210202	Social Contribution	-	-	-	
21020202	17% Government Contributory Pension	-	-	-	
2103	SOCIAL BENEFITS				
210301	Social Benefits	-	-	-	
21030104	Contract Staff Gratuity				

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100300 - Rural Water Supply Section				
2202	GOODS AND SERVICES	82,700,000	60,700,000	76,021,370
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General	500,000	500,000	-
22020202	Telephone Charges			
22020205	Water Rates & Charges	500,000	500,000	
+				
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	82,000,000	60,000,000	76,021,370
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost	82,000,000	60,000,000	76,021,370
22020415	Maintenance of Water Facilities			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
Administrative Entity: 055200100100 - Traditional Officer (District Head Office)				
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	100,000,000	100,000,000	69,653,687
	TOTAL:	100,000,000	100,000,000	69,653,687
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary	-	-	-
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance	-	-	-
21020104	Rent Supplement	-	-	-
21020105	Meal Subsidy	-	-	-
21020106	Utility Allowance	-	-	-
21020107	Entertainment	-	-	-
21020109	Leave Transport Grant	-	-	-
21020110	Leave Bonus (5%)	-	-	-
21020113	Hazard / Hardship Allowance	-	-	-
21020117	Domestic Staff Allowance	-	-	-
21020122	Motor Vehicle Maintenance Allowance	-	-	-
21020137	Medical Allowance	-	-	-
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS	-	-	-
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055200100100 - Traditional Officer (District Head Office)		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	100,000,000	100,000,000	69,653,687
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	100,000,000	100,000,000	69,653,687
22040103	Grants & Contributions (Emirate Councils and Justice Sector	100,000,000	100,000,000	69,653,687
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220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates		
			Approved	Actuals 2023	
Administrative Entity: 055100100100 -Community Development Section					
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate	
21	PERSONNEL COST	12,977,521	13,990,716	8,715,736	
22	OTHER RECURRENT EXPENDITURE	90,100,000	22,700,000	67,160,704	
	TOTAL:	103,077,521	36,690,716	75,876,440	
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2101	SALARY	12,977,521	13,990,716	8,715,736	
210101	Salaries and Wages	5,959,116	6,871,644	4,581,096	
21010101	Basic Salary	5,959,116	6,871,644	4,581,096	
21010102	Overtime Payments	-	-	s	
21010104	Salary Arrears	-	-	-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	7,018,405	7,119,072	4,134,640	
210201	Allowances	7,018,405	7,119,072	4,134,640	
21020103	Transport Allowance	1,427,388	1,490,496	922,152	
21020104	Rent Supplement	1,169,844	1,368,300	764,672	
21020105	Meal Subsidy	615,312	637,428	402,792	
21020106	Utility Allowance	416,352	426,708	269,520	
21020107	Entertainment	69,325	12,588		
21020109	Leave Transport Grant	584,860	687,168	381,960	
21020110	Leave Bonus (5%)	297,956			
21020113	Hazard / Hardship Allowance	390,000	360,000	28,632	
21020117	Domestic Staff Allowance				
21020122	Motor Vehicle Maintenance Allowance				
21020137	Medical Allowance	2,047,368	2,136,384	1,364,912	
210202	Social Contribution	-	-	-	
21020202	17% Government Contributory Pension	-	-	-	
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2103	SOCIAL BENEFITS				
210301	Social Benefits	-	-	-	
21030104	Contract Staff Gratuity				

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100100 -Community Development Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	90,100,000	22,700,000	67,160,704
220201	Transport & Travelling - General	100,000	100,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	100,000	100,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	40,000,000	8,000,000	30,411,914
22020301	Office Materials and Consumables	40,000,000	8,000,000	30,411,914
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	50,000,000	14,600,000	36,748,790
22040109	Grants to Communities and NGOs (Palliative Subsidy)	50,000,000	14,600,000	36,748,790
220402	Foreign Grants and Contributions	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates		
			Approved	Actuals 2023	
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture Section					
2	RECURRENT EXPENDITURE SUMMARY	Approved	Approved Revised 2023	Actuals Estimate	
21	PERSONNEL COST	3,997,422	3,068,581	1,899,672	
22	OTHER RECURRENT EXPENDITURE	22,080,000	11,580,000	9,008,885	
	TOTAL:	26,077,422	14,648,581	10,908,557	
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2101	SALARY	3,997,422	3,068,581	1,899,672	
210101	Salaries and Wages	1,799,400	1,468,680	979,120	
21010101	Basic Salary	1,799,400	1,468,680	979,120	
21010102	Overtime Payments	-	-	-	
21010104	Salary Arrears	-	-	-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,198,022	1,599,901	920,552	
210201	Allowances	2,198,022	1,599,901	920,552	
21020103	Transport Allowance	380,436	365,604	208,616	
21020104	Rent Supplement	360,228	293,736	195,824	
21020105	Meal Subsidy	162,024	156,684	89,424	
21020106	Utility Allowance	118,752	102,961	60,240	
21020107	Entertainment	12,588			
21020109	Leave Transport Grant	179,928	106,820	69,728	
21020110	Leave Bonus (5%)	89,970			
21020113	Hazard / Hardship Allowance	360,000			
21020117	Domestic Staff Allowance				
21020122	Motor Vehicle Maintenance Allowance				
21020137	Medical Allowance	534,096	574,096	296,720	
210202	Social Contribution	-	-	-	
21020202	17% Government Contributory Pension	-	-	-	
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2103	SOCIAL BENEFITS				
210301	Social Benefits	-	-	-	
21030104	Contract Staff Gratuity				

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture S				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	22,080,000	11,580,000	9,008,885
220201	Transport & Travelling - General	1,000,000	500,000	410,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	500,000	410,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	20,000,000	10,000,000	8,128,885
22020301	Office Materials and Consumables	20,000,000	10,000,000	8,128,885
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	1,080,000	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021001	Refreshment and Meals (Entertainment & Hospitality)		-	-
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements (JBC Monthly Bulletin)	1,080,000		
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	1,080,000	470,000
			1,080,000	470,000
220402	Foreign Grants and Contributions	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 055100100300 - Social Welfare Section

		Approved	Approved Revised 2023	Actuals Estimate
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	13,888,965	4,412,452	1,701,832
22	OTHER RECURRENT EXPENDITURE	51,626,000	43,186,000	46,819,089
	TOTAL:	65,514,965	47,598,452	48,520,921
2101	SALARY	13,888,965	4,412,452	1,701,832
210101	Salaries and Wages	3,075,636	3,022,760	962,648
21010101	Basic Salary	3,075,636	3,022,760	962,648
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	10,813,329	1,389,692	739,184
210201	Allowances	3,253,329	1,389,692	739,184
21020103	Transport Allowance	528,960	292,924	188,536
21020104	Rent Supplement	615,456	282,804	89,424
21020105	Meal Subsidy	234,884	134,136	
21020106	Utility Allowance	161,952	90,360	60,240
21020107	Entertainment	12,000		
21020109	Leave Transport Grant	318,528	144,388	104,264
21020110	Leave Bonus (5%)	309,421		
21020113	Hazard / Hardship Allowance	360,000		
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	712,128	445,080	296,720
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	7,560,000	-	-
21030104	Contract Staff Gratuity			
21030108	Social Security Benefits (For Disabled)	7,560,000		

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100300 - Social Welfare Section				
		Approved	Approved Revised 2023	Actuals Estimate
2202	GOODS AND SERVICES	51,626,000	43,186,000	46,819,089
220201	Transport & Travelling - General	500,000	500,000	320,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	320,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	40,000,000	25,000,000	37,473,312
22020301	Office Materials and Consumables	40,000,000	25,000,000	37,473,312
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	3,000,000	2,000,000	800,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services SIP Program	3,000,000	2,000,000	800,000
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	8,126,000	15,686,000	8,225,777
22021001	Refreshment and Meals (Entertainment & Hospitality)			

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers (Hisba and Vigilante)	8,126,000	8,126,000	5,137,777
22020318	Disaster Relief Materials			
22021082	Social Security Benefit for Disabled		7,560,000	3,088,000
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
22040113	Assistance and Donations General (Palliative)			
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220402	Foreign Grants and Contributions	-	-	-
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MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates		
			Approved	Actuals 2023	
Administrative Entity: 055100100400 - Trade Section and Cooperatives					
2	RECURRENT EXPENDITURE SUMMARY		Approved	Approved Revised 2023	Actuals Estimate
21	PERSONNEL COST	909,094		3,041,001	1,447,312
22	OTHER RECURRENT EXPENDITURE	2,200,000		1,700,000	650,000
	TOTAL:	3,109,094		4,741,001	2,097,312
2101	SALARY	909,094		3,041,001	1,447,312
210101	Salaries and Wages	408,250		1,679,592	1,119,728
21010101	Basic Salary	408,250		1,679,592	1,119,728
21010102	Overtime Payments	-		-	-
21010104	Salary Arrears	-		-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	500,844		1,361,409	327,584
210201	Allowances	500,844		1,361,409	327,584
21020103	Transport Allowance	97,080		269,736	79,136
21020104	Rent Supplement	81,648		367,929	49,584
21020105	Meal Subsidy	50,448		116,928	33,632
21020106	Utility Allowance	32,400		82,800	21,760
21020107	Entertainment	40,824			
21020109	Leave Transport Grant	20,412		167,952	24,784
21020110	Leave Bonus (5%)				
21020113	Hazard / Hardship Allowance				
21020117	Domestic Staff Allowance				
21020122	Motor Vehicle Maintenance Allowance				
21020137	Medical Allowance	178,032		356,064	118,688
210202	Social Contribution	-		-	-
21020202	17% Government Contributory Pension	-		-	-
2103	SOCIAL BENEFITS				
210301	Social Benefits	-		-	-
21030104	Contract Staff Gratuity				

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100400 - Trade Section and Cooperatives				
2202	GOODS AND SERVICES	2,200,000	1,700,000	650,000
220201	Transport & Travelling - General	200,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
	+			
220203	Materials and Supplies - General	2,000,000	1,000,000	650,000
22020301	Office Materials and Consumables	2,000,000	1,000,000	650,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-

MIGA LOCAL GOVERNEMNT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals 2023
22021001	Refreshment and Meals (Entertainment & Hospitality)		-	-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
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2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	500,000	-
			500,000	
220402	Foreign Grants and Contributions	-	-	-

MIGA LOCAL GOVERNEMNT						
2024 Approved Estimates - Capital Expenditure by Sectors						
Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
Sectoral Summary						
Total				931,461,555	565,433,591	1,543,396,958
Administration				312,000,000	197,570,111	687,951,047
Economic				441,500,000	323,740,551	629,445,911
Social				177,961,555	44,122,929	226,000,000
Administration						
Total Economic Sectc				312,000,000	197,570,111	687,951,047
1	70841	Construction of Friday Mosque at Maduga, Izala Miga, Agufa, Hantsu, Namako, Romawa, Sarawiya, Koya, Makera, Dubinnai, Markewa, G/yammaci, Yanduna C/gari, G/dangwari, zagau, Yandadi, Dunnaka, Sansani, Garbo, Gwari, Dangyatun, Taka lafiya (ON GOING)	Building Section	15,000,000	12,255,715	20,000,000
2	70841	Construction of 5 Daily Prayer Mosque at Sabon gari Takanebu, Jamaga cikin gari, Maduga Unguwar Albarka, Kwalelen Warawa, Iyakar Gari, Digatawa Burji, Maduga Kudu, Kadawa Miga, Kigawa Daniya, Malikawa, Fulatawa Dan Kany, Sansani Cikin Gari, Ganancime, Larabawa Burji, Gidan Gurjiya, Masallacin Malam Abbas Zareku, Gidan Kwari (ON GOING)	Building Section	15,000,000	10,072,737	20,000,000
3	70841	Walfencing of Friday Mosque at Takalafiya, Maduga, Miga izala, Dunnaka, Markewa, Hantsu and Others (ON GOING)	Building Section	5,000,000	2,709,281	10,000,000
4	70841	Community Development Fund(polling Unit projects/progrmmes)	Building Section	20,000,000	19,726,695	10,000,000

MIGA LOCAL GOVERNEMNT

2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
5	70810	Yourth and Women Empowerment (Palliative)	Inform. Youth & Sport	15,000,000	11,385,800	15,000,000
6	70841	Social Protection Program	Building Section	5,000,000	3,500,000	5,000,000
7	70841	Purchase of Sport Material	Building Section	5,000,000	2,735,460	5,000,000
8	70841	Contribution to Local Boxing	Building Section	2,000,000	2,000,000	2,500,000
9	70841	Construction of Health Clinic at Galauchime, Gwari, Romawa, Gabaka, Walawa, Damaganawa, Warawa, Ganuwa, Gululu, Majirga and G/Tasamiya (ONGOIN)	Building Section			43,519,106
10	70841	Conversion of old Health Clinic to Staff Quarters at Tsagaiwa, Dangyatun and Agufa ONGOIN	Building Section	5,000,000	1,058,000	
11	70181	Contribution to State and Local Government Joint Projects & Programmes.	Building Section	150,000,000	85,000,000	150,000,000
12	70661	Land Compensation	Lands & Survey	5,000,000	770,000	5,000,000
13	70661	Settlement Liability	Admin & General service	35,000,000	30,717,256	20,000,000
14	70451	Procurement of Operative Vehicle (Golf Wagon)	Admin & General services			5,000,000
15	70451	Purchase of 4No. Motor Cycle & Yan Bulala (on-going)	Admin & General services			4,000,000

MIGA LOCAL GOVERNEMNT

2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
16	70451	Purchase of official vehicle to the office of the Chairman (Camry 2016)	Admin & General services			25,000,000
17	70451	Purchase of Hilux Toyota 2Nos.	Admin & General service	0		106,393,395
18	70451	Purchase of 10Nos. Motorycle	Admin & General service	0		8,235,000
19	70421	Tractor Loan Repayment	Agric Dept	10,000,000	5,539,167	66,470,000
20	70451	Contribution for the Purchase of Hilux for LG Zonal Inspector	Admin & General service	0		20,000,000
21	70451	Purchase of 4Nos. Utility Vehicles (CM,VCM,DAGS and Speaker)	Admin & General service	10,000,000	4,800,000	20,000,000
22	70111	General renovation of Local Government Secretariat	Building Section			20,000,000
23	70611	Renovation of District Head House at Miga and Rareku	Building Section			15,000,000
24	70611	General Renovation of LG Staff Quarters at Jahun	Building Section			2,000,000
25	70611	WalFencing of NYSC Lodge at Miga	Building Section			5,000,000
26	70611	Provison of Furniture for New PHC Miga	Building Section			5,000,000
27	70611	Renovation of Community Law Center Miga	Building Section			2,833,546

MIGA LOCAL GOVERNEMNT						
2024 Approved Estimates - Capital Expenditure by Sectors						
Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
28	70611	External work at guest house Dutse	Building Section	10,000,000	5,000,000	
29	70611	Renovation of Duplex House Miga	Building Section	0		15,000,000
30	70611	Construction of Market Stall & Cubic Head at Sansani, Miga, Dangyatun S/Gari, Tsakuwawa, and Hantsu	Building Section			7,000,000
31	70451	Purchase of 5 no.s motorcycle for ODF SUSTAINABILITY	Admin & General service	0		5,000,000
32	70611	Purchase of additional Furniture for Local Government Secretariat/Staff Quarters	Building Section	5,000,000	300,000	8,000,000
33	70611	Purchase of Furniture for Miga and Zareku District House	Building Section			2,000,000
34	70111	Renovation of LEA at Miga	Building Section			20,000,000
35	70111	General Renovation of Dutse Guest House	Building Section	0		20,000,000
Total Economic Secto				441,500,000	323,740,551	629,445,911
36	70421	Embankment of riverside across the Local Government	Agric Dept	40,000,000	35,598,384	40,000,000
37	70422	Concret Embankment at Miga West, Damaganawa and Zugawa	Agric Dept	10,000,000	9,894,000	10,000,000

MIGA LOCAL GOVERNEMNT

2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
38	70421	Yourth empowerment on dry season farming (rice and maize)	Agric Dept	5,000,000	3,459,100	10,000,000
39	70422	Roadside Tree Planting	Forestry			2,000,000
40	70422	Tree planting Campaign	Forestry	4,000,000	2,708,650	5,000,000
41	70422	Demarcation of Grazing Resevers and Cattle routes	Forestry	3,500,000	1,425,600	5,000,000
42	70422	Purchase of Nets and hock for Yourth Empowerment	Agric Dept	5,000,000	2,678,061	5,000,000
43	70422	Fish Farming Program (Yourth Empowerment)	Agric Dept	5,000,000	2,000,000	5,000,000
44	70422	Yourth empowerment Butcher	Agric Dept			5,000,000
45	70422	Deef Freezer for Fresh Fish Sellers	Agric Dept			3,000,000
46	70422	Purchase of Canoes for riverrine across the LGA (ongoing)	Trade Section	15,000,000	3,250,000	10,000,000
47	70435	Prohibition of Electricity at Gwari, Adocuwa, Markewa, G/Nagari, D/Sabuwa, Aiguwa, Atafiyawa, Galadimawa, Tsalliya, Mazawa, Yandadi and Zugawa (ON GOING)	Electrical Section			13,128,009
48	70435	Extension of Hightension at Hantsu to S/Gari, Agufa to Miga	Electrical Section			8,000,000
49	70435	Provision of Solar Lightening at Miga PHC Office	Electrical Section			5,000,000

MIGA LOCAL GOVERNEMNT						
2024 Approved Estimates - Capital Expenditure by Sectors						
Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
49	70435	Rehabilitation of HT Line Tsakuwawa, Hantsu to Agufa Zareku, Zango, M/Kirmande, Maduga, Sansani, Koya, G/Sidi, Yanduna and Dangyatun (ON GOING)	Electrical Section	6,000,000	5,724,500	10,000,000
50	70435	Extension of Electricity Generator from Jahun, Takalafiya, Zareku, Garbo, Dangyatun, Nasarawa, Miga, Sansani, Maduga, Hantsu, Tsakuwawa and G/gari (ON GOING)	Building Section			5,000,000
51	70435	Construction of Fish Seller shade at Hantsu, Agufa, Miga, Sansani, Dangyatun, Tsakuwawa, and Sabon gari (ongoing)	Building Section			5,000,000
52	70435	Rehabilitation of Feeder road Kuikyar to Jamaga (4.2km ON GOING)	Building Section	10,000,000	5,000,000	10,000,000
53	70435	Rehabilitation of Feeder Road Takalafiya, Dangyatin (5km) ON GOING)	Building Section	5,000,000	300,000	5,000,000
54	70435	Earthfilling at NYSC Campus Lodge	Road	3,000,000	1,604,503	
55	70435	Construction of Road Zango, Bakin Titi - Zareku 3km (SURE-P Ongoing)	Road	150,000,000	104,850,000	199,000,000
56	70630	Construction of Complete of Water Scheme at Sansani Arewa, Agufa, Takalafiya Arewa, Agufa Tsallaken titi	Rural Water Supply	5,000,000	4,298,400	10,000,000
57	70630	Drilling of 89N0. Hand pumps across each of the 10 wards	Rural Water Supply	10,000,000	9,094,411	10,000,000
58	70630	Purchase of Submersable Pump	Rural Water Supply	15,000,000	11,403,200	20,000,000
59	70630	Purchase of Hand Pump Material	Rural Water Supply	20,000,000	18,000,000	30,935,403

MIGA LOCAL GOVERNEMNT						
2024 Approved Estimates - Capital Expenditure by Sectors						
Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
60	70630	Provision of solar power water scheme at Garbu, Mazawa, Miga, Dangyatin Aguta, Hatsu Yanduna, Koya, Sabon Gari, Zareku, Sansani and Tsagaiwa.	Rural Water Supply			18,382,499
61	70630	Construction of Drainage at Mazawa, Garbau, Takalafiya, Sarawuya, Hantsu, G/Nagari, Tsakuwawa, Gululu, wumandu an Miga	Rural Water Supply	40,000,000	35,765,447	40,000,000
62	70630	Construction of public convinience at Market/Motor park at Miga,Hantsu,S/Gari,Tsakuwawa,Dangyatin and Takalafiya (ON GOING)	Rural Water Supply			10,000,000
63	70521	Erosion Control Across Miga Local Government	Lands & Survey	40,000,000	36,105,165	70,000,000
64	70810	Purchase of Relief Materials Palliative	Social Welfare	20,000,000	15,296,980	30,000,000
65	70521	Contribution to Community Development Project	Lands & Survey	10,000,000	6,950,000	10,000,000
66	70421	Purchase of Grains	Agric Dept	20,000,000	8,334,150	20,000,000

MIGA LOCAL GOVERNEMNT						
2024 Approved Estimates - Capital Expenditure by Sectors						
Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
Social						
Total Social Sector:				177,961,555.0	44,122,929.0	226,000,000.0
67	70912	2% Contribution to Jigawa State University	Education	25,000,000.0	22,105,866	30,000,000
68	70912	Contribution for the Purchase/repairs of Schools furniture	Education	5,000,000.0	4,033,050	5,000,000
69	70912	Purchase of Educational Equipment/Working materials (Books and Pencils)	Education			5,000,000
70	70912	Construction of 1 block of 2 class rooms for Islamiyya school of S/Dalan,Rukumawa,Tsalliya,Malikawa,Yanduna,Miga Gabas,Kuramawa,Ganuwa,Zugawa,Takalafiya (phase ii),Sarawiya,Zareku,Yanzali,Aigwa,Hantsu,Aducuwa and Alfa (ON GOING)	Education	20,461,555.0	4,185,132	10,000,000
71	70912	Contribution for the Construction of 3 pit lateren at Sabara village	Education			3,000,000
72	70912	Contribution for the Construction of 1 block of 2 classroom with Office at T/Goma,Bonuyo,G/Gami,Duja,Kadirawa nomadic,D/Hantsaki,Dunnaka,Warawa,Maduga,Markewa,G/Nagari Sansani and Sabara (ON GOING)	Education	15,000,000.0	3,790,167	10,000,000
73	70740	Contribution with additional wall fancing and barbed ware at JGGSSS	Health	3,000,000.0	1,451,798	3,000,000
74	70740	Contribution for the rehablitation of GSS Miga	Health	5,000,000.0	1,694,077	5,000,000
75	70740	Walfencing BHC at Hantsu, Dangyatun, Miga, S/Gari, Tsagaiwa, Kigawa, Garbo, M/Dabinai, Maduga and Koya (ON GOING)	Health	10,000,000.0	6,862,839	10,000,000
76	70611	Construction of 2No. Midwife Quarters at Sansani and Tsagaiwa	Building Section	10,000,000.0		50,000,000

MIGA LOCAL GOVERNEMNT

2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
77	70741	Construction of Solar Street Light at Twelve 12 Villages Miga, Dangyatin, Burji, Muduga, Sansani, Zareku, koya, hantsu, s/gari, tsakuwawa, garbo, yanduna	Electrical Section	20,000,000.0		30,000,000
78	70741	Construction of Bridges along Jamaga to Miga, Duzai Karamin sagi	Building Section	15,000,000.0		10,000,000
79	70742	Provision of HT Line from Gujungu, Sabon Gari, Hantsu to Miga	Electrical Section	0.0		10,000,000
80	70742	Provision of Solar Water Collection point at Atafiyawa, Maduga Anguwar Yamma, Gidan Barwa, Gidan Kargo, Yammalam Garin Barde, Kadirawa Gari, Hantsu Cikin Gari, Gamatan Yammaci, Sabarawa, Gora Zango, Zangon Mauga	Water Supply	0.0		15,000,000
81	70742	Conversion of Motorize pump to Solar one at each word	Water Supply	0.0		10,000,000
82	70741	Construction of Miga Town Gate	Building Section	0.0		20,000,000

MIGA LOCAL GOVERNEMNT

2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimate		2024 Approved Estimate
				Approved	Actual	
83	70741	Construction for General Renovation of Imauuya, Layau, Takalafiya, Walawa, Modibawa Nomadic Primary Schools (SURE-P)	Building Section	13,000,000.0	13,000,000.0	
84	70741	General Renovation of BHC at Tsagaiwa, Makera Dibinai SURE-P	Health	9,000,000.0	9,000,000.0	
85	70741	General Renovation of Clinic at Jamaga, Gwari and Sarawuya SURE-P	Health	6,000,000.0	6,000,000.0	
86	70741	General Renovation of Miga Health Care SURE-P	Health	4,000,000	4,000,000.0	
87	70741	Wall Fencing of BHC Dangyatin (Sure - P)	Health	17,500,000	17,500,000.0	

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2023 Approved Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First Level Functional 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			

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2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First Level Functional 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			

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2023 Approved Estimates - Capital Expenditure

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

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2023 Approved Estimates - Capital Expenditure

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

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2023 Approved Estimates - Capital Expenditure

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

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2023 Approved Estimates - Capital Expenditure

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

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2023 Approved Estimates - Capital Expenditure

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

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2023 Approved Estimates - Capital Expenditure

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

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2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First Level/Functional Codes	Sector		Approved Estimates	Actuals Expenditure	
23040109			Alternative Energy Development			
2305			OTHER CAPITAL PROJECTS			
230501			Acquisition of Non-Tangible Asset			
23050101			Research & Development and Census/Surveys			
23050102			Computer Software Acquisition			
23050103			Monitoring and Evaluation			
23050104			Anniversaries/Celebrations			
23050107			Margin for increases in Costs			
23050108			Capacity Building / Human Resource Development			
23050110			Procurement of Livestock			
23050111			Veterinary Clinic Assets			
23050112			Procurement of Chemicals, Pesticides and Pest Control Equipment			
23050113			Nutrition Interventions (RuTF, IYCF, etc)			
23050114			Maternal and Child Healthcare Services			
23050115			Social Welfare Institutions Developmental Activities			
23050116			Purchase of Non-perishable materials			

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2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First Level Functional 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			