

BIRNIWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

SUMMARY OF RECURRENT EXPENDITURE ESTIMATES, 2025

| S/N | Code | Administrative Entities | 2024 | | | | 2025 | | |
|-----|--------------|--|-------------------------|--------------------|---------------------------------------|--------------------|-------------------------|--|--------------------------------------|
| | | | Approved Personnel Cost | Actual Expenditure | Other Recurrent Expenditure Estimates | Actual Expenditure | Approved Personnel Cost | Other Recurrent Expenditure Approved Estimates | Total Proposed Recurrent Expenditure |
| | | | | | | | | | |
| | | CONSOLIDATED SUMMARY | 949,498,102.00 | 1,423,863,880.00 | 2,373,361,982.00 | 1,008,247,769.69 | 1,611,295,890.79 | 2,018,863,880.00 | 3,630,159,770.79 |
| | | | | | | | | | |
| | 10000000000 | ADMINISTRATIVE SECTOR | 133,041,020 | 87,084,305 | 308,341,020 | 191,592,038 | 145,699,620 | 318,500,000 | 464,199,620 |
| 1 | 011100100100 | Office of the Chairman | 52,606,887 | 35,071,257 | 98,606,887 | 17,824,282.00 | 52,606,887 | 62,000,000 | 114,606,887 |
| 2 | 011200100100 | Legislative Council | 51,923,839 | 34,615,893 | 81,923,839 | 12,025,500.00 | 51,923,839 | 36,000,000 | 87,923,839 |
| 3 | 012500100100 | Administration & General Services | 28,510,294 | 17,397,156 | 127,810,294 | 161,742,256.00 | 41,168,894 | 220,500,000 | 261,668,894 |
| 4 | 014800100100 | Local Government Electoral Office | | | | | - | - | - |
| | | | | | | | | | |
| | 20000000000 | ECONOMIC SECTOR | 113,046,405.00 | 53,244,394.31 | 879,728,844.00 | 606,658,911.49 | 128,302,944.00 | 1,085,126,000.00 | 1,204,698,109.00 |
| 5 | 021500100100 | Agriculture Section | 4,600,135 | 2,596,104 | 20,100,135 | 255,000.00 | 8,730,835 | 11,000,000 | 19,730,835 |
| 6 | 021500100200 | Forestry Section | 4,536,253 | 4,504,364 | 9,836,253 | 1,200,000.00 | 10,349,151 | 6,000,000 | 16,349,151 |
| 7 | 021500100300 | Livestock Section (Vetrinary) | 13,227,273 | 11,618,128 | 23,727,273 | 6,225,000.00 | 24,028,455 | 21,000,000 | 45,028,455 |
| 8 | 022000100100 | Treasury (Accounts Section) | 60,685,188 | 14,239,925 | 452,185,188 | 271,625,320.52 | 21,566,713 | 560,126,000 | 581,692,713 |
| 9 | 022000100300 | Internal Audit | 2,144,112 | 1,395,968 | 7,344,112 | 1,246,667.00 | 4,054,275 | 5,500,000 | 9,554,275 |
| 10 | 022000100100 | Treasury (Revenue Section) | 7,604,136 | 4,027,717 | 22,804,136 | 9,922,000.00 | 12,390,973 | 20,500,000 | 32,890,973 |
| 11 | 022000300000 | Planning, Research & Statistics Department | 6,597,354 | 3,150,244 | 27,597,354 | 732,000.00 | 5,919,918 | 32,000,000 | 37,919,918 |
| 13 | 22000300300 | Statistics | 5,421,250 | 5,290,864 | 13,500,000 | 9,882,000.00 | 8,751,276 | 7,000,000 | 15,751,276 |
| 14 | 023400100100 | Road & Communication Section | 2,852,448 | 1,901,632 | 43,852,448 | 20,175,446.00 | 9,271,851 | 36,000,000 | 45,271,851 |
| 15 | 023400100200 | Mechanical Section | 4,764,444 | 2,936,296 | 79,764,444 | 66,639,193.25 | 11,308,196 | 95,000,000 | 106,308,196 |
| 16 | 023400100300 | Electrical Section | 1,601,568 | 968,544 | 155,601,568 | 191,334,337.00 | 2,435,492 | 246,000,000 | 248,435,492 |
| 17 | 023400100400 | Land & Survey Section | 2,256,012 | 1,504,008 | 5,756,012 | 1,751,340.72 | 5,217,881 | 5,500,000 | 10,717,881 |
| 18 | 023400100500 | Building Section | 2,560,056 | 1,706,704 | 37,760,056 | 25,670,607.00 | 4,277,928 | 50,500,000 | 54,777,928 |
| | | | | | | | | | |
| | 50000000000 | SOCIAL SECTOR | 709,931,297.00 | 133,122,840.12 | 1,162,233,176.72 | 209,996,820.20 | 1,337,293,326.79 | 615,237,880.00 | 1,952,531,206.79 |
| 19 | 051700000000 | Local Education Authority | | | | | | | |
| 20 | 051700100100 | Education (Non-Teaching Staff) | 28,607,371 | 19,444,842.52 | 48,607,371 | 12,000,000.00 | 70,261,756 | 30,000,000 | 100,261,756 |
| 21 | 051700100200 | Education (Teaching Staff) | 525,683,264.00 | 298,368,413.04 | 473,141,760 | 23,168,498.00 | 946,982,416.15 | | 946,982,416 |
| 22 | 051700100300 | Adult Education | - | - | 7,156,880 | 4,771,920.00 | | 7,157,880 | 7,157,880 |
| 23 | 051700100400 | Other Education | - | - | | | | | - |

| | | | | | | | | | |
|----|--------------|--|------------|------------|----------------|----------------|-------------|-------------|-------------|
| 24 | 052100100100 | Preventive (Water, Sanitation and Hygiene) | 31,094,202 | 32,047,856 | 81,594,202 | 23,507,000.00 | 24,650,116 | 71,000,000 | 95,650,116 |
| 25 | 052100100200 | Curative | 78,811,956 | 62,707,497 | 169,853,260.00 | 19,331,941.20 | 261,695,093 | 57,000,000 | 318,695,093 |
| 26 | 052100100300 | Rural Water Supply | 5,791,346 | 3,922,510 | 141,291,346 | 109,554,351.00 | 5,545,136 | 177,000,000 | 182,545,136 |
| 27 | 055200100100 | Traditional Officer (District Head Office) | | | 130,000,000 | | | 150,000,000 | 150,000,000 |
| 28 | 055100100100 | Community Development Section | 10,617,148 | 6,576,847 | 35,817,148 | | 9,177,532 | 26,000,000 | 35,177,532 |
| 29 | 055100100200 | Information, Youth, Sport & Culture | 6,278,868 | 4,028,144 | 14,558,868 | 830,000.00 | 9,589,106 | 16,580,000 | 26,169,106 |
| 30 | 055100100300 | Social Welfare Section | 15,694,994 | 3,910,579 | 52,020,994 | 15,833,110.00 | 8,376,179 | 75,000,000 | 83,376,179 |
| 31 | 055100100400 | Trade Section and Cooperatives | 491,648 | 484,565 | 8,191,348 | 1,000,000.00 | 1,015,992 | 5,500,000 | 6,515,992 |
| | | | | | | | | | |

BIRNIWA LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

| S/N | Code | Administrative Entity | 2025 APPROVED Estimates | | Total |
|-----|--------------------|--|-------------------------|--|----------------------|
| | | | Personnel Cost | Overhead & Other Recurrent Expenditure | |
| | | CONSOLIDATED SUMMARY | 1,611,295,891 | 2,018,863,880 | 3,827,716,468 |
| | 10000000000 | ADMINISTRATIVE SECTOR | 145,699,620 | 318,500,000 | 464,199,620 |
| 1 | 011100100100 | Office of the Chairman | 52,606,887 | 62,000,000 | 114,606,887 |
| 2 | 011200100100 | Legislative Council | 51,923,839 | 36,000,000 | 87,923,839 |
| 3 | 012500100100 | Administration & General Services | 41,168,894 | 220,500,000 | 261,668,894 |
| 4 | 014800100100 | Local Government Electoral Office | - | - | - |
| | 20000000000 | ECONOMIC SECTOR | 128,302,944 | 1,314,729,045 | 1,443,031,989 |
| 10 | 021500100100 | Agriculture Section | 8,730,835 | 11,000,000 | 19,730,835 |
| 11 | 021500100200 | Forestry Section | 10,349,151 | 6,000,000 | 16,349,151 |
| 12 | 021500100300 | Livestock Section (Vetrinary) | 24,028,455 | 21,000,000 | 45,028,455 |
| 7 | 022000100100 | Treasury Account Section | 21,566,713 | 778,729,045 | 800,295,758 |
| 9 | 022000100300 | Internal Audit | 4,054,275 | 5,500,000 | 9,554,275 |
| | 022000300000 | Planning, Research & Statistics Department | 5,919,918 | 20,500,000 | 26,419,918 |
| | 22000300300 | Statistics | 8,751,276 | 32,000,000 | 40,751,276 |
| 8 | 022000100100 | Treasury Revenue Section | 12,390,973 | 7,000,000 | 19,390,973 |
| 13 | 023400100100 | Road & Communication Section | 9,271,851 | 36,000,000 | 45,271,851 |
| 14 | 023400100200 | Mechanical Section | 11,308,196 | 95,000,000 | 106,308,196 |
| 15 | 023400100300 | Electrical Section | 2,435,492 | 246,000,000 | 248,435,492 |
| 16 | 023400100400 | Land & Survey Section | 5,217,881 | 5,500,000 | 10,717,881 |
| 17 | 023400100500 | Building Section | 4,277,928 | 50,500,000 | 54,777,928 |
| | 30000000000 | SOCIAL SECTOR | 1,337,293,327 | 584,363,880 | 1,920,484,859 |
| 18 | 051700000000 | Local Education Authority | | | - |
| 19 | 051700100100 | Education (Non-Teaching Staff) | 70,261,756 | 30,000,000 | 100,261,756 |
| 20 | 051700100200 | Education (Teaching Staff) | 946,982,416.15 | | 946,982,416 |

BIRNIWA LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

| S/N | Code | Administrative Entity | 2025 APPROVED Estimates | | Total |
|-----|--------------|--|-------------------------|--|-------------|
| | | | Personnel Cost | Overhead & Other Recurrent Expenditure | |
| 21 | 051700100300 | Adult Education | | 7,157,880 | 7,157,880 |
| 22 | 051700100400 | Other Education | | | - |
| 23 | 052100100100 | Preventive (Water, Sanitation and Hygiene) | 24,650,116 | 71,000,000 | 95,650,116 |
| 24 | 052100100200 | Curative | 261,695,093 | 57,000,000 | 318,695,093 |
| 25 | 052100100300 | Rural Water Supply | 5,545,136 | 177,000,000 | 182,545,136 |
| 26 | 055200100100 | Traditional Officer (District Head Office) | | 150,000,000 | 150,000,000 |
| 27 | 055100100100 | Community Development Section | 9,177,532 | 26,000,000 | 34,005,184 |
| 28 | 055100100200 | Information, Youth, Sport & Culture | 9,589,106 | 16,580,000 | 26,169,106 |
| 29 | 055100100300 | Social Welfare Section | 8,376,179 | 44,126,000 | 52,502,179 |
| 30 | 055100100400 | Trade Section and Cooperatives | 1,015,992 | 5,500,000 | 6,515,992 |

| Budget Code | Details of Revenue | 2025 Approved Estimates (N) | 2024 | |
|-------------|--|--------------------------------|------------------------|----------------------|
| | | | Approved Estimates (N) | Outturns (N) 2024 |
| | | | | |
| 1 | Revenue | 6,936,235,010 | 4,109,947,566 | 3,606,809,873 |
| 11 | LOCAL GOVT. SHARE OF FAAC | 6,801,890,143 | 4,050,000,000 | 3,422,304,494 |
| 1101 | Local Government Share of FAAC Revenues | 6,801,890,143 | 4,050,000,000 | 3,422,304,494 |
| 110101 | Statutory Allocation | 1,273,000,000 | 1,090,276,366 | 335,237,281 |
| 110102 | Value Added Tax | 2,646,000,000 | 1,400,000,000 | 1,318,125,488 |
| 110103 | Other FAAC Revenues | 2,882,890,143 | 1,559,723,634 | 1,768,941,725 |
| 12 | INDEPENDENT REVENUES | 46,240,000 | 58,840,000 | 18,709,614 |
| 1201 | Tax Revenue | 50,000 | 50,000 | |
| 120101 | Personal Incomes Tax | 50,000 | 50,000 | |
| 120102 | Corporate Taxes | | - | |
| 120103 | Other Taxes | | | |
| 1202 | Non-Tax Revenue | 46,190,000 | 58,790,000 | 18,709,614 |
| 120201 | Licenses - General | 4,740,000 | 5,790,000 | 2,242,000 |
| 120202 | Mining Rents | | - | |
| 120203 | Royalties | | - | |
| 120204 | Fees - General | 23,670,000 | 30,320,000 | 12,624,084 |
| 120205 | Fines - General | | - | |
| 120206 | Sales - General | 2,130,000 | 3,630,000 | |
| 120207 | Earnings - General | 5,000,000 | 8,600,000 | 2,361,900 |
| 120208 | Rent on Government Buildings - General | 2,300,000 | 1,100,000 | |
| 120209 | Rent on Land & Others - General | | 2,000,000 | |
| 120210 | REPAYMENTS - GENERAL | 6,350,000 | 5,350,000 | |
| 120211 | Investment Income | | - | |
| 120212 | Interest Earned | | | |
| 120213 | Reimbursement - General | 2,000,000 | 2,000,000 | 1,481,629.95 |
| 13 | AID AND GRANTS | | - | |
| 1301 | AID | | - | |
| 130101 | Domestic Aid | | - | |
| 130102 | Foreign Aid | | - | |
| 1302 | GRANTS | | - | |
| 130201 | Domestic Grants | | | |
| 130202 | Foreign Grants | | - | |

| | | | | |
|---------------|---|-------------------------|-------------------------|-------------------------|
| 14 | CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 88,104,867.00 | 1,107,566.00 | 165,795,765.24 |
| 1401 | TRANSFER FROM CONSOLIDATED REVENUE FUND | - | - | |
| 140101 | TRANSFER FROM CRF TO CDF GENERAL | 88,104,867.00 | 1,107,566.00 | |
| 1461612 | TRANSFER FROM STABILIZATION FUND | | | 165,795,765.24 |
| 1402 | OTHER CAPITAL RECEIPTS | | - | - |
| 140201 | Other Capital Receipts | | - | - |
| | | | | |
| 1403 | LOANS / BORROWINGS RECEIPT | | - | - |
| 140301 | Domestic Loans / Borrowing Receipt | | - | - |
| 140302 | International Loans/Borrowings | | - | - |
| | | | | |
| 11 | LOCAL GOVT. SHARE OF FAAC | | 4,050,000,000 | |
| 1101 | LOCAL GOVT. SHARE OF FAAC | 6,629,130,143 | 4,050,000,000 | |
| 110101 | LOCAL GOVT. SHARE OF STATUTORY REVENUES | | 1,090,276,366 | 367,649,590 |
| 11010101 | Statutory Allocation | 1,200,000,000 | 1,200,000,000 | 367,649,590 |
| 11010102 | Arrears of Statutory Allocation | | - | |
| 110102 | LOCAL GOVT. SHARE OF VAT | | 1,400,000,000 | |
| 11010201 | Share of VAT | 2,500,000,000 | | 1,500,795,097 |
| 11010202 | Arrears of VAT | | - | |
| 110103 | LOCAL GOV. SHARE OF OTHER FAAC REVENUES | 2,882,890,143.00 | 1,559,723,634.00 | 1,668,951,522.11 |
| 11010301 | Excess Crude Oil Revenue | | - | |
| 11010302 | Federal Stabilisation and Reserves | 482,890,143 | 250,000,000 | |
| 11010304 | Forex Equalisation | 1,400,000,000 | 959,723,634 | 96,650,799.68 |
| 11010305 | Exchange Gain | 800,000,000 | 350,000,000 | 1,569,470,371.53 |
| 11010306 | Share of Solid Minerals | 200,000,000 | | 2,830,351 |
| 11010310 | Refund of Excess Bank Charges from Federation Account | | - | |
| | | | | |
| 12 | Independent Revenue | 46,240,000 | 56,840,000 | |
| | | | | |
| 1201 | TAX REVENUE | 50,000 | 50,000 | |
| | | | | |
| 120101 | PERSONAL TAXES | 50,000 | 50,000 | |
| 12010101 | Pay-As-You-Earn (Public Sector) | 50,000 | 100,000 | |
| 12010112 | Pay-As-You-Earn (Non-Public-Sector) | | - | |
| 12010113 | Direct Assessment Tax | | - | |
| 12010114 | Direct Assessment on Mix-Income | | - | |
| 12010115 | Direct Assessment on Expatriates | | - | |
| 12010116 | Direct Assessment on Informal Sector | | - | |
| 12010117 | Direct Assessment on Affluent | | - | |
| 12010118 | Other Special Taxes | | | |
| | | | | |

| | | | | |
|----------|--|------------|------------|------------|
| 120102 | Corporate Taxes | | - | |
| 12010201 | N/A | | | |
| 120103 | Other Taxes | - | - | 40,000 |
| 12010302 | Pool Betting Tax | | | |
| 12010303 | Development Tax/Levy | | | |
| 12010306 | Education Levy | | - | |
| 12010307 | Withholding Tax On Bank Deposits | | | |
| 12010308 | Withholding Tax on Non-limited Liability Company/Contractors | | | |
| 12010309 | Withholding Tax on Dividend | | | |
| 12010310 | Withholding Tax on Rent | | | |
| 12010311 | Withholding Tax on Bank Interest | | | |
| 12010312 | Withholding Tax on Directors Fees | | | |
| 12010313 | Withholding Tax on Contracts | | | |
| 12010314 | Withholding Tax on Professional Fees | | | |
| 12010315 | Withholding Tax on Management Fees | | | |
| 12010316 | Other Withholding Tax | | | |
| 12010317 | Capital Transfer Tax | | | |
| 12010318 | Property Tax | | | |
| 12010319 | Stamp Duties | | | |
| 12010320 | Development Levy | | | |
| 12010320 | Tenement rate(service provider) | | | 40,000 |
| 12010320 | Ground Rate | | | |
| | | | | |
| | | | | |
| 1202 | NON-TAX REVENUE | 50,930,000 | 66,470,000 | 18,122,614 |
| | | | | |
| 120201 | Licenses - General | 4,740,000 | 5,890,000 | 2,242,000 |
| 12020105 | Radio / Television Station Licenses | 50,000 | | |
| 12020107 | Boats & Canoe (Small Craft) License | | | |
| 12020109 | Registration of Voluntary Organization | | | |
| 12020110 | Inland Water-way License | | | |
| 12020111 | Bake / Bakery House Licenses | | | |
| 12020113 | Brick-making, etc, Licenses | | | |
| 12020114 | Cart Licenses | 200,000 | 300,000 | 110,000 |
| 12020114 | hackney permit license fees | 300,000 | 500,000 | 155,000 |
| 12020114 | Motorcycle license fees | 150,000 | 200,000 | 85,000 |
| 12020115 | Dane Gun Licenses | | | |
| 12020116 | Cattle Dealler Licenses | | | |
| 12020117 | Dried Fish & Meat Licenses | | | |
| 12020118 | Hawker's Permits/Squaters/Hawker's Permit | 200,000 | 300,000 | 90,000 |
| 12020119 | Fishing Permits/Hackney permit license fees | | | |
| 12020120 | | | | |

| | | | | |
|----------|--|-----------|-----------|-----------|
| 12020121 | Hunting Permits/Hunting License fees | 50,000 | 100,000 | 5,000 |
| 12020122 | Produce Buying Licenses | | | |
| 12020126 | Tractor Hiring Services/Hire charges (THS) | 2,000,000 | 3,000,000 | 1,000,000 |
| 12020128 | Borehole Drilling Licenses | | | |
| 12020129 | Pool Betting & Casino Licenses / Gaming | | | |
| 12020130 | Cinematograph / Photo Studio Operations Licenses | 200,000 | 250,000 | 50,000 |
| 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 | 50,000 | 30,000 | 12,000 |
| 12020138 | Forestry / Timber Licence | | | |
| 12020140 | Lottery Permit | | | |
| 12020141 | Hide and Skin Buyers License | | | |
| 12020142 | Hide and Skin Export Health Certificate | | | |
| 12020143 | Other Animals Certificate | | | |
| 12020144 | Animal Import Permit | | | |
| 12020145 | Licence Renewal of Private Hospitals/Clinics | | | |
| 12020146 | Fire Safety Licence | | | |
| 12020147 | Licence of Hotels and Restaurants/Eating House | 500,000 | 100,000 | 278,000 |
| 12020148 | Food and Water Processing Licence | | | |
| 12020149 | Communication Equipment Installation Permit | | | |
| 12020150 | Hides & Skin Export Premises License | | | |
| 12020151 | Cattle Traders Certificate | | | |
| 12020152 | Trophies Dealers Permit | | | |
| 12020153 | Product Buyers Licenses and Registration of Stores | | | |
| 12020154 | Inspection Fees Stores | | | |
| 12020156 | Petroleum License Permit | | | |
| 12020157 | Public Conveniences Permit | | | |
| 12020158 | Minor Industrial Licence Fees | | | |
| 12020159 | Welding Machine License | 100,000 | 100,000 | 50,000 |
| 12020160 | Auto Spare Parts /vehicle spare part fees | 100,000 | 100,000 | 55,000 |
| 12020161 | Building Materials / Block Making Licence Fees | 300,000 | 500,000 | 115,000 |
| 12020162 | Sewing / Tailoring Services | 100,000 | 100,000 | 50,000 |
| 12020163 | Barbing Salon / Boutque Services Fees | 50,000 | 50,000 | 20,000 |
| 12020163 | Loca Hair Barbing Saloon fees | 50,000 | 20,000 | 10,000 |
| 12020163 | vulcanizer license fees | 20,000 | 20,000 | 12,000 |
| 12020733 | Slaughter fees/Abattoir fee | 300,000 | 200,000 | 140,000 |
| | Panel Beaters License fees | 20,000 | 20,000 | |
| 120202 | Mining Rents | | - | |
| 12020201 | N/A | | | |
| 120203 | Royalties | | - | |

| | | | | |
|----------|---|------------|------------|-----------|
| 12020301 | N/A | | | |
| 120204 | Fees - General | 23,670,000 | 32,010,000 | 9,624,084 |
| 12020401 | Court Fees | | | |
| 12020402 | Mislleneous Road Traffic Registration Fees | | | |
| 12020403 | Earning from Contract / Programme | | | |
| 12020404 | Trade Union Fees | | | |
| 12020405 | Student Bonding Fees | | | |
| 12020409 | Weights & Measures Fees | | | |
| 12020410 | Electrical Inspectorate Fees | | | |
| 12020412 | Research Testing Fees | | | |
| 12020413 | Films Censorship / Production Fees | | | |
| 12020415 | Trade Testing Fees | | | |
| 12020417 | Contractor Registration Fees | 4,000,000 | 5,000,000 | 755,000 |
| 12020418 | Marriage / Divorce Fees | | 500,000 | |
| 12020419 | Attestation of Bachelorhood & Spinsterhood Fees | | | |
| 12020420 | Pilgrims Welfare Fees | | | |
| 12020424 | Accreditation Fees | | | |
| 12020425 | Disinfection of Produce Fees | | | |
| 12020426 | Court Summons Fees | | | |
| 12020427 | Tender Fees | 10,000,000 | 15,000,000 | 5,549,084 |
| 12020428 | Fire Safety Certificate Fees | | | |
| 12020430 | Professional Registration Fees | | | |
| 12020431 | Environmental Impact Assessment Fees/sanitation ser | 100,000 | 150,000 | |
| 12020432 | Pharmaceutical Inspection Fees | | | |
| 12020436 | Bill Board Advertisement Fees | | | |
| 12020437 | Deeds Registration Fees | | | |
| 12020438 | Survey / Planning / Building Fees | 200,000 | 350,000 | |
| 12020439 | Agency Fees | | | |
| 12020440 | Medical Consultancy Fees | | | |
| 12020441 | Laboratory Fees | | | |
| 12020442 | Association Fees | | | |
| 12020443 | Birth & Death Registration Fees | 100,000 | 2,000,000 | 75,000 |
| 12020444 | Burial Fees | | | |
| 12020445 | Change Of Ownership Fees | | | |
| 12020446 | Agricultural / Veterinary Services Fees | | | |
| 12020447 | Land Use / Sand Dredging Fees | 3,000,000 | 3,000,000 | 1,620,000 |
| 12020448 | Development Levies | | | |
| 12020449 | Business / PettyTrade Operating Fees | 100,000 | 50,000 | 10,000 |
| 12020450 | Inspection Fees | | | |
| 12020451 | Timber & Forest Fees (Felling of Trees) | 50,000 | 50,000 | |
| 12020452 | School/ Tuition/ Examination Fees | | | |
| 12020453 | Applications Fees | | | |

| | | | | |
|----------|--|-----------|-----------|-----------|
| 12020454 | Parking Fees | | | |
| 12020455 | School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate | | | |
| 12020456 | School/ Tuition/ Regisration / Examination | | | |
| 12020457 | Affiliation Charges | | | |
| 12020458 | Unity/Staff/Other School Fees/Levies | | | |
| 12020459 | Customary Right Of Occupancy Fees | 500,000 | 1,000,000 | |
| 12020460 | Building Plan Approval Fees | 300,000 | 500,000 | |
| 12020461 | Title / Plot Transfer Fees / Commission | 100,000 | 100,000 | |
| 12020462 | Publication Fees | | | |
| 12020463 | Hospital Service Registration Fees | | | |
| 12020464 | Hospital Service Charges | | | |
| 12020465 | Sports/Recreational Facilities Fees | | | |
| 12020466 | Indigenship Registration Fees | 3,000,000 | 3,000,000 | 1,115,000 |
| 12020467 | Training Fees | | | |
| 12020468 | Milling Charges/rice mill/ cassava grinding fees | | 50,000 | |
| 12020468 | Ingredient license fees | | 20,000 | |
| 12020468 | Corn grinding license fees | 20,000 | 20,000 | 5,000 |
| 12020468 | Painting/ spraying/sign workshop fees | | 20,000 | |
| 12020469 | Vaccination charges | | | |
| 12020470 | Hide and Skin inspection charges | | | |
| 12020471 | Private School Registration | | | |
| 12020472 | Certificate of Road Worthness | | | |
| 12020473 | Non refundable land application fees | | | |
| 12020474 | High Ways Fees | | | |
| 12020475 | Heavy Duty vehicle Permit/Motor park | | | |
| 12020476 | Vehicle Inspection | | | |
| 12020477 | Registration of Audit and Accounting Firm | | | |
| 12020478 | Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc | 50,000 | 50,000 | 15,000 |
| 12020479 | Motor Vehicles, Taxi & Motor Cycle (Achana) Registra | 300,000 | 200,000 | 125,000 |
| 12020480 | Co-Operative Societies, Audit and Supervision Fees | | | |
| 12020481 | Registration of Business Names | | | |
| 12020482 | Women Co-Operative Development Fees | | | |
| 12020483 | Certificate of Occupancy | | | |
| 12020484 | Registration of Private Medical Institutions | | | |
| 12020485 | Consultancy Services Fees | | | |
| 12020486 | Driving Test Certificate | | | |
| 12020487 | Layout Designment Fees | | | |
| 12020488 | Formalization Fees | | | |
| 12020489 | Water Connection Fees | | | |
| 12020490 | Water Reconnection Fees | | | |
| 12020491 | Water Legalization Fees | | | |
| 12020492 | Water Charges/Battery,POS license fees | 50,000 | 50,000 | 10,000 |
| 12020493 | Auto Mechanic /Car Wash Registration Fees | 100,000 | 100,000 | 30,000 |

| | | | | |
|----------|--|-----------|-----------|---------|
| 12020494 | Annual Communication Equipment Installation/ Optic Fibre Laying Fees | 1,000,000 | 100,000 | |
| 12020495 | Passenger Manifest and Way Bill | | | |
| 12020496 | Rent Tribunal Fees | | | |
| 12020497 | Vetting of Contract Agreement | | | |
| 12020498 | Meat Inspection Fees | | | |
| 12020499 | Slaughter Stock Fees/slaughter House | 200,000 | 200,000 | 70,000 |
| 12020500 | Business Centre Operations/shop and shorping centre | 500,000 | 500,000 | 245,000 |
| | | | | |
| | | | | |
| 120205 | Fines - General | | - | |
| 12020501 | Fines | | | |
| 12020502 | Court Fines | | | |
| 12020503 | Dislodging of Effluent / Pollution Fine | | | |
| 12020504 | Penalty for Offences / Impoundments | | | |
| | | | | |
| | | | | |
| 120206 | Sales - General | 2,130,000 | 3,630,000 | - |
| 12020601 | Sales Of Journal & Publications | | | |
| 12020602 | Sales of Books | | | |
| 12020603 | Sales of Cards | | | |
| 12020604 | Sales of Stores / Scraps / Unserviceable Items | 1,000,000 | 1,500,000 | |
| 12020605 | Sales of Vaccines | | | |
| 12020606 | Sales of Bills of Entries | | | |
| 12020607 | Sales of Consultancy Registration Forms | | | |
| 12020608 | Sales Of Improved Agric Inputs (Seeds, Pesticides, et | | | |
| 12020609 | Proceeds from Sales of Farm Produce/sales farm prod | 1,000,000 | 2,000,000 | |
| 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/Rent on L.G Building | | | |
| 12020615 | Sales of Uniforms | | | |
| 12020616 | Sales of Application Forms | | | |
| 12020617 | Sales Of Plan Phostat Print/Map/typing institute fees | | | |
| 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/Photo studio license fees | 30,000 | 30,000 | |
| 12020623 | Advertisement | | | |
| 12020624 | Livestock Sales | | | |
| 12020625 | Sales of Buffer Stored Grains | | | |

| | | | | |
|---------------|--|------------------|------------------|------------------|
| 12020626 | Sales of Fertilizer | | | |
| 12020627 | Sales of Plantation Product | | | |
| 12020628 | Sales of Condenmed stores and Vehicles/sales of stores | | | |
| 12020629 | Sales of finished Products | | | |
| 12020630 | Sales of Women Centre Product and Hire of Equipments | | | |
| 12020631 | Sales of Fishing Gears/ Dry fish/meat fees | | | |
| 12020631 | Butches licens fees | 50,000 | 50,000 | |
| 12020631 | cool room license fees | 50,000 | 50,000 | |
| 12020632 | Sales of Hansard and Gazette | | | |
| 12020633 | Sale of Physical Assets (Plant, Machinery & Equipment) | | | |
| 12020634 | Sale of Technical Know-how (Technology Process or Design) | | | |
| 12020635 | Sale of Intellectual Property (Copy Right, Trade Marks & Patents | | | |
| | | | | |
| | | | | |
| 120207 | Earnings - General | 5,000,000 | 8,600,000 | 2,537,900 |
| 12020701 | Earnings From Cattle Markets | 1,500,000 | 2,000,000 | 657,500 |
| 12020701 | cattle dealer license fees | 400,000 | 500,000 | 176,000 |
| 12020702 | Earnings From Markets/ | 3,000,000 | 5,000,000 | 1,234,500 |
| 12020703 | Earnings From Hire Of Plants & Equipment | | | |
| 12020704 | Earnings From The Use Of Govt. Vehicles / Mass Transit | | | |
| 12020705 | Earnings From Motor Parks | | 500,000 | 223,700 |
| 12020706 | Earnings from Tolls of Expressway | | | |
| 12020707 | Earnings from Medical Services | | | |
| 12020708 | Earnings from Agricultural Produce | | | |
| 12020709 | Earnings from Tourism/Culture/Arts Centres | | | |
| 12020710 | Earnings from Guest Houses | | | |
| 12020711 | Earnings from Commercial Activities (Shops & Shopping Centres_ | | 500,000 | 181,200 |
| 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 Sanitatio | 100,000 | 100,000 | 65,000 |
| 12020721 | Fire Service | | | |
| 12020722 | Drug Revolving Fund | | | |
| 12020723 | Car Hire / SUV Services | | | |
| 12020724 | Catering Services | | | |
| 12020725 | Broadband Access Network Proceeds | | | |
| 12020726 | Dividend on Investment | | | |
| 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 | | | |
| | | | | |
| | | | | |
| 120208 | Rent on Government Buildings - General | 2,300,000 | 1,100,000 | - |
| 12020801 | Rent on Government Quarters | | | |
| 12020802 | Rent on Government Offices | | | |
| 12020803 | Rent on Government Buildings | 2,000,000 | 1,000,000 | |
| 12020804 | Rent on Conference Centres | | | |
| 12020805 | Rent on Government Properties | 300,000 | 100,000 | |
| | | | | |
| | | | | |
| 120209 | Rent on Land & Others - General | - | 2,000,000 | - |
| 12020901 | Rent on Government Land | | 2,000,000 | |
| 12020902 | Rent on Oil Plot & Aerodromes | | | |
| 12020903 | Rents & Premium on the Allocation of Land | | | |
| 12020904 | Rents of Plots & Sites Services Programme | | | |
| 12020905 | Lease Rental | | | |
| 12020906 | Rents on Government Properties | | | |
| 12020907 | Rents On Industrial Estate | | | |
| 12020908 | Ground Rent and Penalties | | | |
| 12020909 | Rent from Food Sellers | | | |
| 12020910 | Certificate of Temporary Permit | | | |
| | | | | |
| | | | | |
| 120210 | REPAYMENTS - GENERAL | 6,350,000 | 5,350,000 | - |
| 12021002 | Motor Vehicle Advances | 100,000 | 100,000 | |
| 12021003 | Bicycle Advances (Principal) | 50,000 | 50,000 | |
| 12021004 | Motor Vehicle Refurbishing Loan | 200,000 | 200,000 | |
| 12021005 | House Refurbishing Loan | | | |
| 12021006 | Refund Sundries | | | |
| 12021007 | Repayment of Loan to Parastatals | | | |
| 12021008 | Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc) | | | |
| 12021009 | Repayment of Motorcycle Loan | | | |
| 12021010 | Repayment of Bicycle Loan | | | |
| 12021011 | Repayment of Sundry Loan | | | |
| 12021012 | Refund of Overpayment | 5,000,000 | 5,000,000 | |
| 12021013 | Unclaimed Deposits | 1,000,000 | | |
| 12021014 | Recovery of Public Funds | | | |
| 12021015 | Repayment of Owner Occupier | | | |

| | | | | |
|---------------|--|-----------|-----------|--------------|
| 12021016 | Repayment / Recoveries of Economic Empowerment Loans | | | |
| 12021017 | Repayment of Motor Vehicle Loan | | | |
| 12021018 | Repayment of Professional Advances | | | |
| | | | | |
| | | | | |
| 120211 | Investment Income | - | - | - |
| 12021101 | Operating Surplus | | | |
| 12021102 | Dividend Received | | | |
| 12021103 | Other Investment Income | | | |
| | | | | |
| | | | | |
| 120212 | Interest Earned | - | - | - |
| 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 | 2,000,000 | 1,481,629.95 |
| 12021302 | Audit Fees | | | |
| 12021303 | Primary Education Grants | | | |
| 12021304 | Donation for Disaster Materials | | | |
| 12021305 | Federal Reimbursement for Pensions | | | |
| 12021306 | Women Development Programme | | | |
| 12021307 | Assistance for Up-keeps of Rehabilitation Centres | | | |
| 12021308 | Primary Health Care Development | | | |
| 12021309 | Grants & Reimbursement from State Government | 2,000,000 | 2,000,000 | 1,481,629.95 |
| 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 | 88,104,867.00 | 1,107,566.00 | - |
| 1401 | TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF | | | |
| 140101 | TRANSFER FROM CRF TO CDF GENERAL | 88,104,867.00 | 1,107,566.00 | - |
| 14010101 | Transfer from CRF to CDF (Opening Balance Brought | 88,104,867.00 | 1,107,566.00 | |
| 14010102 | Transfer From Stabilization Funds | | | |
| | | | | |
| | | | | |
| 1402 | OTHER CAPITAL RECEIPTS | | | |
| 140201 | Other Capital Receipts | | - | - |
| 14020102 | Sales of Fixed Assets and Condemned Stores | | | |
| 14020103 | Other Capital Receipts to CDF (Receipt / Reimbursement from FG | | | |
| 14020104 | Federal Grants for Universal Basic Education | | | |
| | | | | |
| | | | | |
| 1403 | LOANS / BORROWINGS RECEIPT | | | |
| 140301 | Domestic Loans / Borrowing Receipt | | - | - |
| 14030101 | Domestic Loans / Borrowings from Financial Institutions | | | |
| 14030102 | Domestic Loans / Borrowings from Other Government Entities | | | |
| 14030103 | Domestic Loans / Borrowings from Other Entities / Organisations | | | |
| 14030104 | Local Capital Market | | | |
| 14030105 | Federal Mortgage | | | |
| | | | | |
| 140302 | International Loans/Borrowings | | - | - |
| 14030201 | International Loans/ Borrowings From Financial Institutions | | | |
| 14030202 | International Loans/ Borrowings From Other Government Entities | | | |

| | | | |
|----------|--|--|--|
| 14030203 | International Loans/ Borrowings From Other Entities/ Organisations | | |
| | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|---|-------------------------|---------------|---------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 011100100100 - Office of the Chairman | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 52,606,887.00 | 52,606,887 | 44,777,699.30 |
| 22 | OTHER RECURRENT EXPENDITURE | 62,000,000.00 | 46,000,000 | 31,559,652.00 |
| | TOTAL: | 114,606,887.00 | 98,606,887 | 76,337,351.30 |
| | | | | |
| 2101 | SALARY | 40,106,887.00 | 40,106,887 | 44,777,699.30 |
| 210101 | Salaries and Wages | 15,836,604.00 | 15,836,604 | 10,557,736.00 |
| 21010101 | Basic Salary | 15,836,604.00 | 15,836,604 | 10,557,736.00 |
| 21010102 | Overtime Payments | - | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | - | - | |
| 21010104 | Salary Arrears | - | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 36,770,283.00 | 36,770,283 | 34,219,963.30 |
| 210201 | Allowances | 36,770,283.00 | 36,770,283 | 24,513,522.00 |
| 21020103 | Transport Allowance | | | |
| 21020104 | Rent Supplement | | | |
| 21020105 | Meal Subsidy | | | |
| 21020106 | Utility Allowance | 1,583,660.00 | 1,583,660 | 1,055,773.33 |
| 21020107 | Entertainment | 1,583,660.00 | 1,583,660 | 1,055,773.33 |
| 21020109 | Leave Transport Grant | 1,583,660.00 | 1,583,660 | 1,055,773.33 |
| 21020110 | Overtime | 3,330,422.00 | 3,330,422 | 2,220,281.33 |
| 21020117 | Domestic Staff Allowance | 6,334,642.00 | 6,334,642 | 4,223,094.66 |
| 21020118 | Personal Assistant Allowance | | | |
| 21020122 | Motor Vehicle Maintenance Allowance | 6,334,642.00 | 6,334,642 | 4,223,094.66 |
| 21020123 | Constituency Allowance | 352,274.00 | 352,274 | 234,849.33 |
| 21020124 | Newspaper Allowance | | | |
| 21020125 | Accommodation Allowance | 3,167,321.00 | 3,167,321 | 2,111,547.33 |
| 21020134 | Allowance for Committee Chairmen (LG Council) | | | |
| 21020138 | Furniture Allowance | | | |
| 21020144 | Legislative Allowances | | | |
| 21020146 | Arrears of Allowances | | | |
| 21020173 | Once-in-4-Years Furniture Allowance | | | |
| 22021077 | once in 4years severance grafter | 12,500,000.00 | 12,500,000 | 18,039,776.00 |
| 210202 | Social Contribution | - | - | |
| 21020201 | Health Insurance Contribution | - | - | |
| 21020202 | 17% Government Contributory Pension | - | - | |
| 21020204 | Employee Compensation Fund | - | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|-------------------------|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| 210301 | Social Benefits | - | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|--|-------------------------|----------------------|----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 011100100100 - Office of the Chairman | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | 62,000,000.00 | 41,500,000.00 | 31,559,652.00 |
| | | | | |
| 220201 | Transport & Travelling - General | 30,000,000.00 | 60,000,000 | 3,500,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 10,000,000.00 | 6,000,000 | 3,500,000.00 |
| 22020103 | International Travel & Transport - Training | | - | |
| 22020104 | International Travel & Transport - Others | 20,000,000.00 | 10,000,000 | |
| | | - | | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | - | | |
| 22020204 | Satellites Broadcasting Access Charges | | | |
| | | | | |
| 220203 | Materials and Supplies - General | 10,000,000.00 | 5,000,000 | 8,864,652.00 |
| 22020301 | Office Materials and Consumables | 10,000,000.00 | 5,000,000 | 8,864,652.00 |
| 22020303 | Newspapers | | | |
| 22020304 | Magazines & Periodicals | | | |
| 22020305 | Printing of Non-security Documents | | | |
| 22020306 | Printing of Security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | - | - | |
| 22020401 | Maintenance of Motor Vehicles / Transport Equipment | | | |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020403 | Maintenance of office Building / Residential Quarters | | | |
| 22020404 | Maintenance of office / IT Equipment | | | |
| 22020405 | Maintenance of Plants / Generators | | | |
| 22020406 | Other Maintenance Services | | | |
| | | | | |
| 220205 | Training – General | 5,000,000.00 | 5,000,000 | 8,195,000.00 |
| 22020501 | Local Training | 5,000,000.00 | 5,000,000 | 8,195,000.00 |
| 22020502 | International Training | | | |
| 22020503 | Manpower Planning and Other Staff Development Expenses | | | |
| | | | | |
| 220206 | Other Services - General | 24,000,000.00 | 15,000,000 | 11,000,000.00 |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|---------------|
| | | | Approved 2024 | Actuals 2024 |
| 22020601 | Security Services | | | |
| 22020604 | Security Vote (Including Operations) | 24,000,000.00 | 15,000,000 | 11,000,000.00 |
| 22020605 | Cleaning and Fumigation Services | | | |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | | |
| 22020702 | Information Technology Consulting | | | |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| 22020803 | Plant / Generator Fuel Cost | | | |
| 22020807 | Lubricants and Other Oils | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |
| 22020902 | Insurance Premium | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | 5,000,000.00 | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | 5,000,000.00 | | |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021003 | Publicity and Advertisements | | | |
| 22021005 | FAAC Meetings / Disbursement meetings | | | |
| 22021007 | Welfare Packages | | | |
| 22021076 | one in 4years furniture allow | | | |
| 22021077 | one in 4years severance grafter | | | |
| | | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| 22030101 | Motor Cycle Advances | | | |
| 22030105 | Spectacle Advances | | | |
| 22030106 | Motor Vehicle Advance | | | |
| 22030107 | Furnishing Advances | | | |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|--|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 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 | | | |
| | | | | |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|--|-------------------------|---------------|---------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 011200100100 - Legislative Council | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 51,923,839.00 | 51,923,839 | 34,615,892.66 |
| 22 | OTHER RECURRENT EXPENDITURE | 36,000,000.00 | 30,000,000 | 12,025,500.00 |
| | TOTAL: | 87,923,839.00 | 81,923,839 | 46,641,392.66 |
| | | | | |
| 2101 | SALARY | 42,963,778.00 | 42,963,778 | 34,615,892.66 |
| 210101 | Salaries and Wages | 8,960,061.00 | 8,960,061 | 5,973,374.00 |
| 21010101 | Basic Salary | 8,960,061.00 | 8,960,061 | 5,973,374.00 |
| 21010102 | Overtime Payments | - | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | - | - | |
| 21010104 | Salary Arrears | - | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 42,963,778.00 | 42,963,778 | 28,642,518.66 |
| 210201 | Allowances | 42,963,778.00 | 42,963,778 | 28,642,518.66 |
| 21020103 | Transport Allowance | 3,584,038.00 | 3,584,038 | 2,389,358.66 |
| 21020104 | Rent Supplement | 1,792,019.00 | 1,792,019 | 1,194,679.33 |
| 21020105 | Meal Subsidy | 896,006.00 | 896,006 | 597,337.33 |
| 21020106 | Utility Allowance | 896,006.00 | 896,006 | 597,337.33 |
| 21020107 | Entertainment | 1,792,019.00 | 1,792,019 | 1,194,679.33 |
| 21020109 | Leave Transport Grant | 1,972,019.00 | 1,972,019 | 1,314,679.33 |
| 21020110 | Leave Bonus (5%) | 17,023,646.00 | 17,023,646 | 11,349,097.33 |
| 21020111 | In-lieu of Overtime / Agency Allowance | 986,006.00 | 986,006 | 657,337.00 |
| 22021077 | once in 4yrs severence allowances | 12,500,000.00 | 12,500,000 | 8,333,333.33 |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | 3,584,038.00 | 3,584,038 | 2,389,358.66 |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020123 | Constituency Allowance | 3,584,038.00 | 3,584,038 | 2,389,358.66 |
| 21020137 | Medical Allowance | 17,023,646.00 | 17,023,646 | 11,349,097.33 |
| | | | | |
| 210202 | Social Contribution | - | - | |
| 21020202 | 17% Government Contributory Pension | - | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 011200100100 - Legislative Council | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|-------------------|----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 2202 | GOODS AND SERVICES | 36,000,000.00 | 30,000,000 | 12,025,500.00 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 500,000 | 336,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 500,000 | 336,000.00 |
| | | | | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 25,000,000.00 | 12,000,000 | 11,800,000.00 |
| 22020301 | Office Materials and Consumables | 20,000,000.00 | 10,000,000 | 10,500,000.00 |
| 22020305 | Printing of Non-security Documents | 5,000,000.00 | 2,000,000 | 1,300,000.00 |
| | | | | |
| 220204 | Maintenance Services - General | 5,000,000.00 | 2,000,000 | |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | 5,000,000.00 | 2,000,000 | |
| | | | | |
| 220205 | Training – General | 5,000,000.00 | 2,000,000 | 1,299,500.00 |
| 22020501 | Local Training | 5,000,000.00 | 2,000,000 | 1,299,500.00 |
| | | | | |
| 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 | | 1,500,000 | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|------------------|-------------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | 3,000,000 | 660,000.00 |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | 2,000,000 | 660,000.00 |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021076 | one in 4years furniture allow | | | |
| 22021077 | one in 4years severance grafter | | | |
| 22021044 | Committees and Commissions | | 1,000,000 | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | | - | |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | | - | |
| | | | | |
| 220402 | Foreign Grants and Contributions | | - | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|--|-------------------------|----------------|----------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 012500100100 - Administration & General Services | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 32,327,267.00 | 28,510,294.00 | 17,397,156.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 270,500,000.00 | 99,300,000.00 | 161,743,256.00 |
| | TOTAL: | 302,827,267.00 | 127,810,294.00 | 179,140,412.00 |
| | | | | |
| 2101 | SALARY | 41,168,894.00 | 27,510,920.00 | 17,397,156.00 |
| 210101 | Salaries and Wages | 16,788,844.00 | 13,750,460.00 | 9,763,600.00 |
| 21010101 | Basic Salary | 24,380,050.00 | 14,645,400.00 | 9,763,600.00 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | | 10,695,493 | 7,633,556.00 |
| 210201 | Allowances | | 10,695,493 | 7,633,556.00 |
| 21020103 | Transport Allowance | 2,904,728.00 | 1,888,284 | 1,458,856.00 |
| 21020104 | Rent Supplement | 2,018,812.00 | 2,429,086 | 1,952,724.00 |
| 21020105 | Meal Subsidy | 1,622,622.00 | 948,208 | 632,138.00 |
| 21020106 | Utility Allowance | 1,659,558.00 | 689,808 | 459,872.00 |
| 21020107 | Entertainment | 42,000.00 | 82,728 | 55,152.00 |
| 21020109 | Leave Transport Grant | 2,054,065.00 | 1,519,284 | 1,012,856.00 |
| 21020110 | Leave Bonus (5%) | | | |
| 21020112 | Inducement Allowance | | | |
| 21020113 | Hazard / Hardship Allowance | | 108,000 | 72,000.00 |
| 21020117 | Domestic Staff Allowance | 1,679,976.00 | 480,000 | 1,440,000.00 |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020137 | Medical Allowance | | 2,550,095 | 229,958.00 |
| | | 4,807,083.00 | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 012500100100 - Administration & General Services | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------------|----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 2202 | GOODS AND SERVICES | 270,500,000.00 | 99,300,000 | 161,743,256.00 |
| 220201 | Transport & Travelling - General | 5,000,000.00 | 4,000,000.00 | 2,940,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 5,000,000.00 | 4,000,000 | 2,940,000.00 |
| | | | | |
| 220202 | Utilities General | 500,000.00 | 300,000 | |
| 22020202 | Telephone Charges | 500,000.00 | 300,000 | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 20,000,000.00 | 15,000,000 | 7,357,000.00 |
| 22020301 | Office Materials and Consumables | 20,000,000.00 | 15,000,000 | 7,357,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | | - | |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | | |
| | | | | |
| 220205 | Training – General | 30,000,000.00 | 15,000,000 | 30,191,950.00 |
| 22020501 | Local Training | 30,000,000.00 | 15,000,000 | 30,191,950.00 |
| | | | | |
| 220206 | Other Services - General | 162,000,000.00 | 50,000,000 | 81,193,676.00 |
| 22020604 | Security Vote (Including Operations) | 162,000,000.00 | 50,000,000 | 81,193,676.00 |
| | | | | |
| 220207 | Consulting and Professional Services | | - | |
| 22020701 | Financial Consulting | | | |
| | | | | |
| 220208 | Fuel and Lubricant – General | | - | |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | | - | |
| 22020901 | Bank Charges (Other than Interest) | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|----------------------|----------------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | 15,000,000.00 | 15,000,000.00 | 23,093,000.00 |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | 15,000,000.00 | 15,000,000 | 23,093,000.00 |
| 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 | | - | |
| | Casual Laborers | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|--|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 011100100100 - Local Government Electoral Office | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | - | - | - |
| 22 | OTHER RECURRENT EXPENDITURE | - | - | - |
| | TOTAL: | - | - | - |
| | | | | |
| 2101 | SALARY | - | - | - |
| 210101 | Salaries and Wages | - | - | - |
| 21010101 | Basic Salary | | | |
| 21010102 | Overtime Payments | - | - | - |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | - | - | - |
| 21010104 | Salary Arrears | - | - | - |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | - | - | - |
| 210201 | Allowances | - | - | - |
| 21020103 | Transport Allowance | | | |
| 21020104 | Rent Supplement | | | |
| 21020105 | Meal Subsidy | | | |
| 21020106 | Utility Allowance | | | |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | | | |
| 21020110 | Leave Bonus (5%) | | | |
| 21020111 | In-lieu of Overtime / Agency Allowance | | | |
| 21020112 | Inducement Allowance | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020137 | Medical Allowance | | | |
| 210202 | Social Contribution | - | - | - |
| 21020202 | 17% Government Contributory Pension | - | - | - |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | - |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 011100100100 - Local Government Electoral Office | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 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) | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|--|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| Administrative Entity: 021500100100 - Agriculture Section | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 3,487,680.00 | 4,600,135 | 2,596,104.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 11,000,000.00 | 15,500,000 | 5,350,000.00 |
| | TOTAL: | 14,487,680.00 | 20,100,135 | 7,946,104.00 |
| | | | | |
| 2101 | SALARY | 3,487,680.00 | 4,600,135.00 | 2,596,104.00 |
| 210101 | Salaries and Wages | 1,589,436.00 | 2,394,924 | 1,466,080.00 |
| 21010101 | Basic Salary | 1,589,436.00 | 2,394,924 | 1,466,080.00 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 1,316,964.00 | 2,205,211 | 1,130,024.00 |
| 210201 | Allowances | 1,316,964.00 | 2,205,211 | 1,130,024.00 |
| 21020103 | Transport Allowance | 272,556.00 | 398,004 | 225,720.00 |
| 21020104 | Rent Supplement | 317,880.00 | 748,073 | 293,216.00 |
| 21020105 | Meal Subsidy | 127,404.00 | 173,020 | 98,328.00 |
| 21020106 | Utility Allowance | 84,120.00 | 120,484 | 69,440.00 |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | 158,940.00 | 231,534 | 146,600.00 |
| 21020110 | Leave Bonus (5%) | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | | | |
| 21020137 | Medical Allowance | 356,064.00 | 534,096 | 296,720.00 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 021500100100 - Agriculture Section | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|-------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| 2202 | GOODS AND SERVICES | 11,000,000.00 | 15,500,000 | 5,350,000.00 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 500,000 | 350,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 500,000 | 350,000.00 |
| 220202 | Utilities General | | - | |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 5,000,000.00 | 5,000,000 | 3,500,000.00 |
| 22020301 | Office Materials and Consumables | 5,000,000.00 | 5,000,000 | 3,500,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| 220204 | Maintenance Services - General | 5,000,000.00 | 10,000,000 | 5,000,000.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | 5,000,000.00 | 10,000,000 | 5,000,000.00 |
| 220205 | Training – General | - | - | |
| 22020501 | Local Training | | | |
| 220206 | Other Services - General | - | - | |
| 22020601 | Security Services | | | |
| 220207 | Consulting and Professional Services | - | - | |
| 22020701 | Financial Consulting | | | |
| 220208 | Fuel and Lubricant – General | - | - | |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| 220209 | Financial Charges – General | - | - | |
| 22020901 | Bank Charges (Other than Interest) | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|--|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| Administrative Entity: 021500100200 - Forestry Section | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 7,100,440.00 | 4,536,253 | 4,503,984.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 20,000,000.00 | 5,300,000 | 4,000,000.00 |
| | TOTAL: | 27,100,440.00 | 9,836,253 | 8,503,984.00 |
| | | | | |
| 2101 | SALARY | 7,100,440.00 | 4,674,792 | 4,503,984.00 |
| 210101 | Salaries and Wages | 3,779,172.00 | 2,337,396 | 2,416,037.00 |
| 21010101 | Basic Salary | 3,779,172.00 | 2,337,396 | 2,416,037.00 |
| 21010102 | Overtime Payments | - | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | - | - | |
| 21010104 | Salary Arrears | - | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 3,190,188.00 | 2,198,857 | 2,087,947.00 |
| 210201 | Allowances | 3,190,188.00 | 2,195,837.00 | 2,087,947.00 |
| 21020103 | Transport Allowance | 557,124.00 | 398,004 | 340,832.00 |
| 21020104 | Rent Supplement | 755,856.00 | 748,073 | 439,344.00 |
| 21020105 | Meal Subsidy | 240,240.00 | 173,020 | 160,120.00 |
| 21020106 | Utility Allowance | 174,348.00 | 120,480 | 116,232.00 |
| 21020107 | Entertainment | 12,588.00 | | |
| 21020109 | Leave Transport Grant | 377,904.00 | 231,584 | 250,000.00 |
| 21020110 | Leave Bonus (5%) | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | 360,000.00 | | 240,000.00 |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020137 | Medical Allowance | 712,128.00 | 524,676 | 541,419.00 |
| | | | | |
| 210202 | Social Contribution | - | - | |
| 21020202 | 17% Government Contributory Pension | - | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 021500100200 - Forestry Section | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| 2202 | GOODS AND SERVICES | 6,000,000.00 | 5,300,000.00 | 4,000,000.00 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 300,000 | 500,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 300,000 | 500,000.00 |
| | | | | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 5,000,000.00 | 5,000,000.00 | 3,500,000.00 |
| 22020301 | Office Materials and Consumables | 5,000,000.00 | 5,000,000 | 3,500,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | - | - | |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | | |
| | | | | |
| 220205 | Training – General | - | - | |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | |
| 22020601 | Security Services | | | |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | - | - |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | - |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | | | |
| | | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|-------------------------------------|-------------------------|---------------|---------------|
| | | | Approved 2024 | Actuals 2024 |
| Administrative Entity: 021500100300 - Livestock Section (Vetrinary) | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 23,597,145.00 | 13,227,273 | 11,618,128.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 21,000,000.00 | 10,500,000 | 9,725,000.00 |
| | TOTAL: | 44,597,145.00 | 23,727,273 | 21,343,128 |
| | | | | |
| 2101 | SALARY | 23,597,145.00 | 13,227,273 | 11,618,128.00 |
| 210101 | Salaries and Wages | 8,191,068.00 | 6,700,768 | 3,710,720.00 |
| 21010101 | Basic Salary | 8,191,068.00 | 6,700,768 | 3,710,720.00 |
| 21010102 | Overtime Payments | - | | |
| 21010104 | Salary Arrears | - | | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 11,473,220.00 | 8,708,574 | 7,907,408.00 |
| 210201 | Allowances | 11,473,220.00 | 8,708,574 | 7,907,408.00 |
| 21020103 | Transport Allowance | | 720,827 | 410,640.00 |
| 21020104 | Rent Supplement | | 400,827 | |
| 21020105 | Meal Subsidy | | | |
| 21020106 | Utility Allowance | | | |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | | | |
| 21020110 | Leave Bonus (5%) | | | |
| 21020113 | Hazard / Hardship Allowance | 660,000.00 | 600,000 | 520,000.00 |
| 21020149 | Consolidated Allowance | 9,939,752.00 | 7,346,920 | 4,943,392.00 |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020137 | Medical Allowance | | | |
| 21020149 | Consquential Allowance | 873,468.00 | 6,772,448 | 612,992.00 |
| | | | | |
| 210202 | Social Contribution | - | | |
| 21020202 | 17% Government Contributory Pension | - | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 021500100300 - Livestock Section (Vetrinary) | | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|----------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| 2202 | GOODS AND SERVICES | 11,000,000.00 | 10,500,000.00 | 9,725,000.00 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 500,000 | 500,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 500,000 | 500,000.00 |
| | | | | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 10,000,000.00 | 10,000,000.00 | 9,225,000.00 |
| 22020301 | Office Materials and Consumables | 10,000,000.00 | 10,000,000 | 9,225,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | 10,000,000.00 | - | |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | 10,000,000.00 | | |
| | | | | |
| 220205 | Training – General | - | - | |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | |
| 22020601 | Security Services | | | |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | - | - |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | - |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | | | |

| BIRNIWA LOCAL GOVERNMENT | | | | |
|--|--|-------------------------|----------------|----------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 022000100100 - Treasury Account Section | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 21,271,580.00 | 60,685,188 | 7,510,623.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 778,729,045.00 | 391,500,000 | 288,773,642.40 |
| | TOTAL: | 800,000,625.00 | 452,185,188 | 296,284,265.40 |
| | | | | |
| 2101 | SALARY | 21,271,580.00 | 60,685,188.00 | 21,750,547.00 |
| 210101 | Salaries and Wages | 10,313,092.00 | 11,133,332 | 14,239,924.00 |
| 21010101 | Basic Salary | 10,313,092.00 | 11,133,332 | 14,239,924.00 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 7,707,528.00 | 49,551,856 | 7,510,623.00 |
| 210201 | Allowances | 7,707,528.00 | 49,551,856 | 7,510,623.00 |
| 21020103 | Transport Allowance | 1,219,500.00 | 1,186,640 | 791,093.33 |
| 21020104 | Rent Supplement | 2,052,565.00 | 2,018,728 | 1,345,818.66 |
| 21020105 | Meal Subsidy | 499,488.00 | 523,812 | 349,208.00 |
| 21020106 | Utility Allowance | 373,840.00 | 390,120 | 260,000.00 |
| 21020107 | Entertainment | 37,764.00 | | |
| 21020109 | Leave Transport Grant | 1,024,116.00 | 1,008,300 | 672,200.00 |
| 21020110 | Leave Bonus (5%) | | | |
| 21020202 | 17% contribution to LG staff | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | 1,080,000.00 | | |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020137 | Medical Allowance | 1,420,256.00 | 1,424,256 | 949,504.00 |
| | | | | |
| 210202 | Social Contribution | | | |
| 21020202 | 17% Government Contributory Pension | 40,000,000.00 | | |
| 21020202 | 17% CONTRIBUTION TO LG STAFF | 43,000,000.00 | 43,000,000 | 15,498,321.88 |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 022000100100 - Treasury Account Section | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | 559,826,000.00 | 391,500,000.00 | 288,773,642.40 |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|-------------------|----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 500,000 | 2,000,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 500,000 | 2,000,000.00 |
| | | | | |
| 220202 | Utilities General | | - | |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 20,000,000.00 | 10,000,000 | 12,924,500.00 |
| 22020301 | Office Materials and Consumables | | | |
| 22020305 | Printing of Non-security Documents | 20,000,000.00 | 10,000,000 | 12,924,500.00 |
| | | | | |
| 220204 | Maintenance Services - General | | - | |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | | |
| | | | | |
| 220205 | Training – General | | - | |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | | - | |
| 22020601 | Security Services | | | |
| | | | | |
| 220207 | Consulting and Professional Services | | - | 7,668,416 |
| 22020701 | Financial Consulting | | | 7,668,415.90 |
| | | | | |
| 220208 | Fuel and Lubricant – General | | - | |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | | - | |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|--|-------------------------|--------------------|-----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 220210 | Miscellaneous Expenses – General | 269,126,000.00 | 200,000,000 | 90,998,322 |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021041 | Contingency | 200,000,000.00 | 200,000,000 | 75,500,000.00 |
| 22021078 | 17% contribution to L.G staff | 69,126,000.00 | | 15,498,321.88 |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | | - | |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | 70,000,000.00 | 51,000,000 | 17,055,055 |
| 22040103 | Grants & Contributions to State Agencies (LGSC, LGA & MLG) | 70,000,000.00 | 51,000,000 | 17,055,055.28 |
| | | | | |
| 220701 | Transfer to Fund Recurrent Expenditure - Payments | 199,700,000.00 | 130,000,000 | 165,795,765.24 |
| 22070105 | Stabilization Funds | 199,700,000.00 | 130,000,000 | 165,795,765.24 |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|--|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| Administrative Entity: 014800100100 - Internal Audit | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 2,808,644.00 | 2,144,112 | 1,395,968.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 5,500,000.00 | 5,200,000 | 1,246,667.00 |
| | TOTAL: | 8,308,644.00 | 7,344,112 | 2,642,635.00 |
| | | | | |
| 2101 | SALARY | 5,665,048.74 | 2,614,608.00 | 1,395,968.00 |
| 210101 | Salaries and Wages | 4,054,275.00 | 1,307,304 | 871,536.00 |
| 21010101 | Basic Salary | 4,054,275.00 | 1,307,304 | 871,536.00 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 1,610,773.74 | 2,144,112 | 524,432.00 |
| 210201 | Allowances | 1,610,773.74 | 836,808 | 524,432.00 |
| 21020103 | Transport Allowance | 290,978.16 | 151,032 | 100,688.00 |
| 21020104 | Rent Supplement | 468,562.32 | 261,452 | 174,304.00 |
| 21020105 | Meal Subsidy | 121,261.44 | 66,480 | 44,320.00 |
| 21020106 | Utility Allowance | 139,607.76 | 50,160 | 33,440.00 |
| 21020107 | Entertainment | - | | |
| 21020109 | Leave Transport Grant | 234,281.28 | 129,648 | 86,432.00 |
| 21020110 | Leave Bonus (5%) | - | | |
| 21020111 | In-lieu of Overtime / Agency Allowance | - | - | |
| 21020112 | Inducement Allowance | - | - | |
| 21020113 | Hazard / Hardship Allowance | - | - | |
| 21020137 | Medical Allowance | 356,082.78 | 178,032 | 118,688.00 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 014800100100 - Internal Audit | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | 5,500,000.00 | 5,400,000.00 | 1,246,667.00 |
| | | | | |
| 220201 | Transport & Travelling - General | | 200,000 | - |
| 22020101 | Local Travel & Transport - Training | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| 22020102 | Local Travel & Transport - Others | 500,000.00 | 200,000 | |
| | | | | |
| 220202 | Utilities General | | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| | | | | |
| 220203 | Materials and Supplies - General | 5,000,000.00 | 5,000,000 | 1,246,667.00 |
| 22020301 | Office Materials and Consumables | 5,000,000.00 | 5,000,000 | 1,246,667.00 |
| | | | | |
| 220204 | Maintenance Services - General | - | - | - |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | | |
| | | | | |
| 220205 | Training – General | - | - | - |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | - |
| 22020601 | Security Services | | | - |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | | |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| | | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |

| BIRNIWA LOCAL GOVERNMENT | | | | |
|--|--|-------------------------|---------------|----------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| Administrative Entity: 022000100100 - Treasury Revenue Section | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 9,095,840.00 | 7,604,136 | 4,373,759.99 |
| 22 | OTHER RECURRENT EXPENDITURE | 20,500,000.00 | 15,200,000 | 120,371,357.00 |
| | TOTAL: | 29,595,840.00 | 22,804,136 | 124,745,116.99 |
| | | | | |
| 2101 | SALARY | 21,566,713.44 | 13,121,280 | 4,373,759.99 |
| 210101 | Salaries and Wages | 12,039,259 | 6,560,640 | 2,149,258.66 |
| 21010101 | Basic Salary | 12,039,259 | 6,560,640 | 2,149,258.66 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 9,527,454.44 | 7,604,136 | 2,224,501.33 |
| 210201 | Allowances | 9,527,454.44 | 3,436,752 | 2,224,501.33 |
| 21020103 | Transport Allowance | 1,835,471.12 | 701,364 | 467,576.00 |
| 21020104 | Rent Supplement | 2,227,791.30 | 833,436 | 555,624.00 |
| 21020105 | Meal Subsidy | 870,276.80 | 201,512 | 134,341.33 |
| 21020106 | Utility Allowance | 1,007,658.90 | 205,800 | 137,200.00 |
| 21020107 | Entertainment | - | | |
| 21020109 | Leave Transport Grant | 1,213,675.20 | 415,464 | 276,976.00 |
| 21020110 | Leave Bonus (5%) | - | | |
| 21020112 | Inducement Allowance | - | | |
| 21020113 | Hazard / Hardship Allowance | - | | |
| 21020117 | Domestic Staff Allowance | | | |
| 21020122 | Motor Vehicle Maintenance Allowance | - | | |
| 21020137 | Medical Allowance | 2,372,581.12 | 979,176 | 852,784.00 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|---|-------------------------|----------------------|-----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 022000100100 - Treasury Revenue Section | | | | |
| 2202 | GOODS AND SERVICES | 20,500,000.00 | 25,200,000.00 | 120,371,357.00 |
| 220201 | Transport & Travelling - General | 500,000.00 | 200,000.00 | |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 500,000.00 | 200,000 | |
| 220202 | Utilities General | | - | |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 15,000,000.00 | 10,000,000.00 | 7,492,000.00 |
| 22020301 | Office Materials and Consumables | | | |
| 22020305 | Printing of Non-security Documents | 15,000,000.00 | 10,000,000 | 7,492,000.00 |
| 220204 | Maintenance Services - General | - | 10,000,000.00 | 2,000,000.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | 10,000,000 | 2,000,000.00 |
| 220205 | Training – General | - | - | |
| 22020501 | Local Training | | | |
| 220206 | Other Services - General | - | - | |
| 22020601 | Security Services | | | |
| 220207 | Consulting and Professional Services | 5,000,000.00 | 5,000,000.00 | 110,879,357.00 |
| 22020701 | Financial Consulting | 5,000,000.00 | 5,000,000 | 110,879,357.00 |
| 220208 | Fuel and Lubricant – General | - | - | |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 220209 | Financial Charges – General | - | - | |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|--|-------------------------|---------------|---------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 022000300000 - Planning, Research & Statistics Department | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 6,469,918.00 | 6,597,354 | 1,719,704.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 20,000,000.00 | 21,000,000 | 14,047,000.00 |
| | TOTAL: | 26,469,918.00 | 27,597,354 | 15,766,704.00 |
| | | | | |
| 2101 | SALARY | 5,919,918.00 | 7,351,440 | 1,719,704.00 |
| 210101 | Salaries and Wages | 2,953,455.00 | 2,336,778 | 1,557,792.00 |
| 21010101 | Basic Salary | 2,953,455.00 | 2,336,778 | 1,557,792.00 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 2,966,463.00 | 7,936,296 | 161,912.00 |
| 210201 | Allowances | 2,966,463.00 | 4,260,576 | 1,592,552.00 |
| 21020103 | Transport Allowance | 440,100.00 | 1,006,584 | 161,912.00 |
| 21020104 | Rent Supplement | 647,900.00 | 735,144 | 311,560.00 |
| 21020105 | Meal Subsidy | 182,172.00 | 435,624 | 70,032.00 |
| 21020106 | Utility Allowance | 209,736.00 | 291,360 | 55,104.00 |
| 21020107 | Entertainment | 21,000.00 | | 19,184.00 |
| 21020109 | Leave Transport Grant | 333,432.00 | 367,608 | 156,728.00 |
| 21020110 | Leave Bonus (5%) | - | | |
| 21020111 | In-lieu of Overtime / Agency Allowance | | | |
| 21020112 | Inducement Allowance | - | | |
| 21020113 | Hazard / Hardship Allowance | 240,000.00 | | 160,000.00 |
| 21020117 | Domestic Staff Allowance | 360,000.00 | - | |
| 21020137 | Medical Allowance | 534,123.00 | 1,424,256 | 178,032.00 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 022000300000 - Planning, Research & Statistics Department | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | 32,000,000.00 | 21,000,000.00 | 14,047,000.00 |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 1,000,000 | - |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 1,000,000 | |
| | | | | |
| 220202 | Utilities General | | - | |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 10,000,000.00 | 5,000,000 | 5,697,000 |
| 22020301 | Office Materials and Consumables | 10,000,000.00 | 5,000,000 | 5,697,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | 6,000,000.00 | 3,000,000 | |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | 6,000,000.00 | 3,000,000 | |
| | | | | |
| 220205 | Training – General | - | - | |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | |
| 22020601 | Security Services | | | |
| | | | | |
| 220207 | Consulting and Professional Services | 5,000,000.00 | 2,000,000 | 4,170,000.00 |
| 22020701 | Financial Consulting | 5,000,000.00 | 2,000,000 | 4,170,000.00 |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 22020801 | Motor Vehicle Fuel Cost | - | | - |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| | | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|-------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| 220210 | Miscellaneous Expenses – General | 10,000,000.00 | 10,000,000 | 4,180,000.00 |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | 10,000,000.00 | 10,000,000 | 4,180,000.00 |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|--|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 22000300200 - Monitoring & Evaluation | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| | TOTAL: | | | |
| | | | | |
| 2101 | SALARY | 8,751,276.00 | | |
| 210101 | Salaries and Wages | 4,565,452.00 | | |
| 21010101 | Basic Salary | 4,565,452.00 | | |
| 21010102 | Overtime Payments | | | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | | |
| 21010104 | Salary Arrears | | | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 4,185,072.00 | | |
| 210201 | Allowances | 4,185,072.00 | | |
| 21020103 | Transport Allowance | 924,904.00 | | |
| 21020104 | Rent Supplement | 1,024,140.00 | | |
| | | - | | |
| 21020105 | Meal Subsidy | 316,756.00 | | |
| 21020106 | Utility Allowance | 467,104.00 | | |
| 21020107 | Entertainment | - | | |
| 21020109 | Leave Transport Grant | 328,592.00 | | |
| 21020110 | Leave Bonus (5%) | - | | |
| 21020111 | In-lieu of Overtime / Agency Allowance | - | | |
| 21020112 | Inducement Allowance | - | | |
| 21020113 | Hazard / Hardship Allowance | - | | |
| 21020117 | Domestic Staff Allowance | - | | |
| 21020137 | Medical Allowance | 1,124,328.00 | | |
| | | | | |
| 210202 | Social Contribution | | | |
| 21020202 | 17% Government Contributory Pension | | | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 22000300200 - Monitoring & Evaluation | | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 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) | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 220210 | Miscellaneous Expenses – General | | | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|--|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 22000300300 - Statistics | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 10,651,508.00 | 13,500,000.00 | 732,000.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 7,000,000.00 | 8,651,530.00 | 5,290,864.00 |
| | TOTAL: | 17,651,508.00 | 22,151,530.00 | 6,022,864.00 |
| | | | | |
| 2101 | SALARY | 10,651,508.00 | 8,651,530.00 | 5,290,864.00 |
| 210101 | Salaries and Wages | 3,858,288.00 | 3,230,280 | 2,450,480.00 |
| 21010101 | Basic Salary | 3,858,288.00 | 3,230,280 | 2,450,480.00 |
| 21010102 | Overtime Payments | - | | - |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | - |
| 21010104 | Salary Arrears | - | - | - |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 4,335,180.00 | 2,190,970 | 2,840,384.00 |
| 210201 | Allowances | 4,335,180.00 | 2,190,970 | 2,840,384.00 |
| 21020103 | Transport Allowance | 1,016,076.00 | 242,868 | 671,056.00 |
| 21020104 | Rent Supplement | 771,660.00 | 467,340 | 490,096.00 |
| 21020105 | Meal Subsidy | 440,964.00 | 105,048 | 290,416.00 |
| 21020106 | Utility Allowance | 296,400.00 | 82,656 | 194,240.00 |
| 21020107 | Entertainment | | 28,776 | |
| 21020109 | Leave Transport Grant | 385,824.00 | 277,234 | 245,072.00 |
| 21020110 | Leave Bonus (5%) | | - | |
| 21020111 | In-lieu of Overtime / Agency Allowance | | | |
| 21020112 | Inducement Allowance | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | | 720,000 | |
| 21020137 | Medical Allowance | 1,424,256.00 | 267,048 | 949,504.00 |
| | | | | |
| 210202 | Social Contribution | - | - | - |
| 21020202 | 17% Government Contributory Pension | - | | - |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | - |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|--|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 22000300300 - Statistics | | | | |
| 2202 | GOODS AND SERVICES | 7,000,000.00 | 13,500,000.00 | 732,000.00 |
| 220201 | Transport & Travelling - General | 2,000,000.00 | 500,000 | - |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 2,000,000.00 | 500,000 | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 5,000,000.00 | 5,000,000 | 732,000.00 |
| 22020301 | Office Materials and Consumables | 5,000,000.00 | 5,000,000 | 732,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| 220204 | Maintenance Services - General | - | 8,000,000 | - |
| 22020402 | Maintenance of Office Furniture | | 8,000,000 | |
| 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 | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|--|-------------------------------------|-------------------------|---------------|---------------|
| | | | Approved 2024 | Actuals 2024 |
| Administrative Entity: 023400100100 - Road & Communication Section | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 5,053,312.00 | 41,000,000 | 20,175,446.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 36,000,000.00 | 2,852,448 | 1,901,632.00 |
| | TOTAL: | 41,053,312.00 | 43,852,448 | 22,077,078.00 |
| | | | | |
| 2101 | SALARY | 9,271,851.00 | 2,852,448 | 1,901,632.00 |
| 210101 | Salaries and Wages | 7,096,164.60 | 1,424,448 | 949,632.00 |
| 21010101 | Basic Salary | 7,096,164.60 | 1,424,448 | 949,632.00 |
| 21010102 | Overtime Payments | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 2,175,686.40 | 2,852,448 | 952,000.00 |
| 210201 | Allowances | 2,175,686.40 | 1,428,000 | 952,000.00 |
| 21020103 | Transport Allowance | 429,456.72 | 211,872 | 141,248.00 |
| 21020104 | Rent Supplement | 549,749.76 | 278,892 | 185,928.00 |
| 21020105 | Meal Subsidy | 180,114.84 | 91,692 | 61,128.00 |
| 21020106 | Utility Allowance | 207,365.40 | 66,468 | 44,312.00 |
| 21020107 | Entertainment | - | 12,588 | 8,392.00 |
| 21020109 | Leave Transport Grant | 274,874.88 | 139,440 | 92,960.00 |
| 21020110 | Leave Bonus (5%) | - | | |
| 21020113 | Hazard / Hardship Allowance | - | | |
| 21020117 | Domestic Staff Allowance | - | 360,000 | 240,000.00 |
| 21020122 | Motor Vehicle Maintenance Allowance | - | | |
| 21020137 | Medical Allowance | 534,124.80 | 267,048 | 178,032.00 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 023400100100 - Road & Communication Section | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | 36,000,000.00 | 41,000,000.00 | 20,175,446.00 |
| | | | | |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 1,000,000 | - |
| 22020101 | Local Travel & Transport - Training | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|-------------------|-------------------|
| | | | Approved 2024 | Actuals 2024 |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 1,000,000 | |
| | | | | |
| 220202 | Utilities General | | - | |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 20,000,000.00 | 10,000,000 | 6,577,110 |
| 22020301 | Office Materials and Consumables | 20,000,000.00 | 10,000,000 | 6,577,110.00 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | 15,000,000.00 | 30,000,000 | 13,598,336 |
| 22020402 | Maintenance of Office Furniture | | 30,000,000 | 13,598,336.00 |
| 22020406 | Other Maintenance Services | 15,000,000.00 | | |
| | | | | |
| 220205 | Training – General | - | - | |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | |
| 22020601 | Security Services | | | |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | |
| 22020701 | Financial Consulting | | - | |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|-------------|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|-------------------------------------|-------------------------|---------------|---------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 023400100200 - Mechanical Section | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 9,765,182.00 | 75,000,000.00 | 66,639,193.25 |
| 22 | OTHER RECURRENT EXPENDITURE | 95,000,000.00 | 4,964,444.00 | 2,936,295.99 |
| | TOTAL: | 104,765,182.00 | 79,964,444 | 69,575,489.24 |
| | | | | |
| 2101 | SALARY | 11,308,196.00 | 4,964,444.00 | 2,936,295.99 |
| 210101 | Salaries and Wages | 6,647,769.62 | 2,397,816.00 | 1,598,544.00 |
| 21010101 | Basic Salary | 6,647,769.62 | 2,397,816.00 | 1,598,544.00 |
| 21010102 | Overtime Payments | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 4,660,426.38 | 2,366,628.00 | 1,337,751.99 |
| 210201 | Allowances | 4,660,426.38 | 2,366,628.00 | 1,337,751.99 |
| 21020103 | Transport Allowance | 993,756.96 | 418,408 | 278,938.66 |
| 21020104 | Rent Supplement | 1,013,926.56 | 479,556 | 319,704.00 |
| 21020105 | Meal Subsidy | 419,059.68 | 183,384 | 122,256.00 |
| 21020106 | Utility Allowance | 480,428.52 | 130,544 | 87,029.33 |
| 21020107 | Entertainment | - | 12,588 | 8,392.00 |
| 21020109 | Leave Transport Grant | 506,963.46 | 248,052 | 165,368.00 |
| 21020110 | Leave Bonus (5%) | - | | |
| 21020113 | Hazard / Hardship Allowance | - | | |
| 21020117 | Domestic Staff Allowance | - | | 165,368.00 |
| 21020122 | Motor Vehicle Maintenance Allowance | - | | |
| 21020137 | Medical Allowance | 1,246,291.20 | 534,096 | 356,064.00 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 023400100200 - Mechanical Section | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | 95,000,000.00 | 75,000,000.00 | 66,639,193.25 |
| | | | | |
| 220201 | Transport & Travelling - General | 15,000,000.00 | 15,000,000 | 550,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|-------------------|----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 22020102 | Local Travel & Transport - Others | 15,000,000.00 | 15,000,000 | 550,000.00 |
| | | | | |
| 220202 | Utilities General | | - | |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| | | | | |
| 220203 | Materials and Supplies - General | 20,000,000.00 | 10,000,000 | 16,202,007.25 |
| 22020301 | Office Materials and Consumables | 20,000,000.00 | 10,000,000 | 16,202,007.25 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | 60,000,000.00 | 50,000,000 | 49,887,186.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | 60,000,000.00 | 50,000,000 | 49,887,186.00 |
| | | | | |
| 220205 | Training – General | - | - | - |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | - |
| 22020601 | Security Services | | | - |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | - | - |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | | | |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|-------------------------------------|-------------------------|----------------|----------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 023400100300 - Electrical Section | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 2,520,252.00 | 154,000,000.00 | 191,334,337.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 246,000,000.00 | 1,512,816.00 | 968,544.00 |
| | TOTAL: | 248,520,252.00 | 155,512,816 | 192,302,881.00 |
| | | | | |
| 2101 | SALARY | 2,430,743.52 | 1,512,816 | 968,544.00 |
| 210101 | Salaries and Wages | 1,645,214.04 | 756,408 | 563,440.00 |
| 21010101 | Basic Salary | 1,645,214.04 | 756,408 | 563,440.00 |
| 21010102 | Overtime Payments | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 785,529.48 | 845,160 | 405,104.00 |
| 210201 | Allowances | 785,529.48 | 845,160 | 405,104.00 |
| 21020103 | Transport Allowance | 145,489.08 | 83,676 | 55,784.00 |
| 21020104 | Rent Supplement | 221,042.76 | 151,284 | 100,856.00 |
| 21020105 | Meal Subsidy | 60,630.72 | 35,904 | 23,936.00 |
| 21020106 | Utility Allowance | 69,803.88 | 151,284 | 100,856.00 |
| 21020107 | Entertainment | - | 12,588 | 8,392.00 |
| 21020109 | Leave Transport Grant | 110,521.44 | 83,904 | 55,936.00 |
| 21020110 | Leave Bonus (5%) | - | | |
| 21020113 | Hazard / Hardship Allowance | - | | |
| 21020117 | Domestic Staff Allowance | - | | |
| 21020122 | Motor Vehicle Maintenance Allowance | - | | |
| 21020137 | Medical Allowance | 178,041.60 | 89,016 | 59,344.00 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|---|-------------------------|-----------------------|-----------------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 023400100300 - Electrical Section | | | | |
| 2202 | GOODS AND SERVICES | 246,000,000.00 | 154,000,000.00 | 191,334,337.00 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 1,000,000 | |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 1,000,000 | |
| | | | | |
| 220202 | Utilities General | 10,000,000.00 | 3,000,000 | 4,002,200.00 |
| 22020202 | Telephone Charges | | | |
| 22020201 | Electricity Charges | 10,000,000.00 | 3,000,000 | 4,002,200.00 |
| + | | | | |
| 220203 | Materials and Supplies - General | 5,000,000.00 | 5,000,000 | 1,797,612.00 |
| 22020301 | Office Materials and Consumables | 5,000,000.00 | 5,000,000 | 1,797,612.00 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | 230,000,000.00 | 145,000,000 | 185,534,525.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020410 | Maintenance of Street Lightings | 220,000,000.00 | 120,000,000 | 185,534,525.00 |
| 22020406 | Other Maintenance Services | 10,000,000.00 | 25,000,000 | |
| | | | | |
| 220205 | Training – General | - | - | - |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | - |
| 22020601 | Security Services | | | - |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | - | - |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | - |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 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 | - | - | - |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|-------------------------------------|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 023400100400 - Land & Survey Section | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 2,637,666.00 | 8,000,000.00 | 1,504,008.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 5,500,000.00 | 2,513,016.00 | |
| | TOTAL: | 8,137,666.00 | 10,513,016 | 1,504,008.00 |
| | | | | |
| 2101 | SALARY | 5,217,881.00 | 2,513,016 | 1,504,008.00 |
| 210101 | Salaries and Wages | 3,146,052.96 | 1,256,508 | 837,672.00 |
| 21010101 | Basic Salary | 3,146,052.96 | 1,256,508 | 837,672.00 |
| 21010102 | Overtime Payments | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 2,071,828.04 | 999,504.00 | 666,336.00 |
| 210201 | Allowances | 2,071,828.04 | 999,504 | 666,336.00 |
| 21020103 | Transport Allowance | 283,967.64 | 203,712 | 135,808.00 |
| 21020104 | Rent Supplement | 1,010,126.24 | 251,304 | 167,536.00 |
| 21020105 | Meal Subsidy | 119,484.12 | 89,028 | 59,352.00 |
| 21020106 | Utility Allowance | 137,561.52 | 62,760 | 41,840.00 |
| 21020107 | Entertainment | - | | |
| 21020109 | Leave Transport Grant | 164,605.32 | 125,652 | 83,768.00 |
| 21020110 | Leave Bonus (5%) | - | | |
| 21020113 | Hazard / Hardship Allowance | - | | |
| 21020117 | Domestic Staff Allowance | - | | |
| 21020122 | Motor Vehicle Maintenance Allowance | - | | |
| 21020137 | Medical Allowance | 356,083.20 | 267,048 | |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 023400100400 - Land & Survey Section | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | 5,500,000.00 | 8,000,000.00 | 4,186,800.00 |
| | | | | |
| 220201 | Transport & Travelling - General | 500,000.00 | 5,000,000 | 1,750,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| 22020102 | Local Travel & Transport - Others | 500,000.00 | 5,000,000 | 1,750,000.00 |
| | | | | |
| 220202 | Utilities General | | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| | | | | |
| 220203 | Materials and Supplies - General | 5,000,000.00 | 3,000,000 | 2,436,800.00 |
| 22020301 | Office Materials and Consumables | 5,000,000.00 | 3,000,000 | 2,436,800.00 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | | - | - |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | | |
| | | | | |
| 220205 | Training – General | | - | - |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | | - | - |
| 22020601 | Security Services | | | - |
| | | | | |
| 220207 | Consulting and Professional Services | | - | - |
| 22020701 | Financial Consulting | | | - |
| | | | | |
| 220208 | Fuel and Lubricant – General | | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | - |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|-------------------------------------|-------------------------|---------------|---------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 023400100500 - Building Section | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 2,854,685.00 | 35,200,000.00 | 27,070,607.36 |
| 22 | OTHER RECURRENT EXPENDITURE | 50,500,000.00 | 2,560,056.00 | 1,706,704.00 |
| | TOTAL: | 53,354,685.00 | 37,760,056 | 28,777,311.36 |
| | | | | |
| 2101 | SALARY | 4,277,928.00 | 2,560,056.00 | 1,706,704.00 |
| 210101 | Salaries and Wages | 1,997,559.85 | 1,347,432 | 898,288.00 |
| 21010101 | Basic Salary | 1,997,559.85 | 1,347,432 | 898,288.00 |
| 21010102 | Overtime Payments | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 2,340,345.75 | 1,212,624 | 808,416.00 |
| 210201 | Allowances | 2,340,345.75 | 1,212,624 | 808,416.00 |
| 21020103 | Transport Allowance | 426,480.88 | 256,392 | 170,928.00 |
| 21020104 | Rent Supplement | 455,461.68 | 269,496 | 179,664.00 |
| 21020105 | Meal Subsidy | 244,968.46 | 111,576 | 74,384.00 |
| 21020106 | Utility Allowance | 270,684.84 | 75,360 | 50,240.00 |
| 21020107 | Entertainment | - | | |
| 21020109 | Leave Transport Grant | 230,583.49 | 134,736 | 89,824.00 |
| 21020110 | Leave Bonus (5%) | - | | |
| 21020113 | Hazard / Hardship Allowance | - | | |
| 21020117 | Domestic Staff Allowance | - | | |
| 21020122 | Motor Vehicle Maintenance Allowance | - | | |
| 21020137 | Medical Allowance | 712,166.40 | 365,064 | 243,376.00 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|---|-------------------------|---------------|---------------|
| | | | Approved 2024 | Actuals 2024 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 023400100500 - Building Section | | | | |
| 2202 | GOODS AND SERVICES | 50,500,000.00 | 35,200,000.00 | 27,070,607.36 |
| 220201 | Transport & Travelling - General | 500,000.00 | 200,000 | |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 500,000.00 | 200,000 | |
| 220202 | Utilities General | | - | |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 10,000,000.00 | 5,000,000 | 6,790,457.36 |
| 22020301 | Office Materials and Consumables | 10,000,000.00 | 5,000,000 | 6,790,457.36 |
| 22020305 | Printing of Non-security Documents | | | |
| 220204 | Maintenance Services - General | 40,000,000.00 | 30,000,000 | 20,280,150.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | | |
| 22020401 | Maintenance of Motor Vehicles / Transport Equipment | 40,000,000.00 | 30,000,000 | 20,280,150.00 |
| 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 | | - | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|---|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| 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 | - | - | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|---|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| Administrative Entity:051700100100 - Education (Local Education Authority) | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 80,000,000.00 | - | - |
| 22 | OTHER RECURRENT EXPENDITURE | - | - | - |
| | TOTAL: | 80,000,000.00 | - | - |
| | | | | |
| 2101 | SALARY | 80,000,000.00 | - | - |
| 210101 | Salaries and Wages | - | - | - |
| 21010101 | Basic Salary | | | |
| 21010102 | Overtime Payments | - | - | - |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | - | - | - |
| 21010104 | Salary Arrears | - | - | - |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 80,000,000.00 | - | - |
| 210201 | Allowances | 80,000,000.00 | - | - |
| 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 | 80,000,000.00 | - | - |
| 21020202 | 17% Government Contributory Pension | 80,000,000.00 | - | - |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | - |
| 21030104 | Contract Staff Gratuity | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity:051700100100 - Education (Local Education Authority) | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | - | - | - |
| | | | | |
| 220201 | Transport & Travelling - General | - | - | - |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | | | |
| | | | | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| | | | | |
| 220203 | Materials and Supplies - General | - | - | - |
| 22020301 | Office Materials and Consumables | | | |
| 22020305 | Printing of Non-security Documents | | | |
| 22020310 | Teaching Aids, Laboratory and Instructional Materials | | | |
| | | | | |
| 220204 | Maintenance Services - General | - | - | - |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | | |
| | | | | |
| 220205 | Training – General | - | - | - |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | - |
| 22020601 | Security Services | | | - |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | - | - |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 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 | - | - | - |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|---|-------------------------|---------------|---------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity:051700100100 - Education (Non-Teaching Staff) | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 57,901,033.00 | 28,607,371.00 | 19,444,842.52 |
| 22 | OTHER RECURRENT EXPENDITURE | 30,000,000.00 | 20,000,000.00 | 12,000,000.00 |
| | TOTAL: | 87,901,033.00 | 48,607,371.00 | 31,444,842.52 |
| | | | | |
| 2101 | SALARY | 57,801,033.00 | 28,607,371.00 | 19,444,842.52 |
| 210101 | Salaries and Wages | 12,461,257.00 | 12,253,251.00 | 8,307,504.00 |
| 21010101 | Basic Salary | 12,461,257.00 | 12,253,251.00 | 8,307,504.00 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 16,706,007.20 | 16,354,120.00 | 11,137,338.52 |
| 210201 | Allowances | 16,706,007.20 | 16,354,120.00 | 11,137,338.52 |
| 21020103 | Transport Allowance | 3,620,472.00 | 3,623,532 | 2,413,648.00 |
| 21020104 | Rent Supplement | 2,492,251.00 | 2,450,650 | 1,661,500.66 |
| 21020105 | Meal Subsidy | 1,538,664.00 | 1,538,664 | 1,025,776.00 |
| 21020106 | Utility Allowance | 923,520.00 | 995,520 | 615,680.00 |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | 1,246,120.00 | 1,224,524 | 830,746.66 |
| 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) | 612,633.00 | 459,475 | 408,422.40 |
| 21020137 | Medical Allowance | 5,429,976.00 | 5,429,976 | 3,619,984.00 |
| 21020156 | Professional Teaching Allowance (TSS - 27.5%) | 842,371.20 | 631,779 | 561,580.80 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|--|---|-------------------------|---------------|---------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity:051700100100 - Education (Non-Teaching Staff) | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | 30,000,000.00 | 20,000,000 | 12,000,000.00 |
| | | | | |
| 220201 | Transport & Travelling - General | - | - | - |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | | | |
| | | | | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| | | | | |
| 220203 | Materials and Supplies - General | 30,000,000.00 | 20,000,000 | 12,000,000.00 |
| 22020301 | Office Materials and Consumables | | | |
| 22020305 | Printing of Non-security Documents | | | |
| 22020310 | Teaching Aids, Laboratory and Instructional Materials | 30,000,000.00 | 20,000,000 | 12,000,000.00 |
| | | | | |
| | | | | |
| 220204 | Maintenance Services - General | - | - | - |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | | |
| | | | | |
| | | | | |
| 220205 | Training – General | - | - | - |
| 22020501 | Local Training | | | |
| | | | | |
| | | | | |
| 220206 | Other Services - General | - | - | - |
| 22020601 | Security Services | | | - |
| | | | | |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | - | - |
| | | | | |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 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 | - | - | - |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|---|-------------------------|----------------|----------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| Administrative Entity: 051700100200 - Education (Teaching Staff) | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 879,343,139.00 | 525,683,264.00 | |
| 22 | OTHER RECURRENT EXPENDITURE | 550,661,338.68 | 518,984,622.00 | 320,868,244.78 |
| | TOTAL: | 1,430,004,477.68 | 1,044,667,886 | 320,868,244.78 |
| | | | | |
| 2101 | SALARY | 879,343,139.00 | 518,984,622.00 | 320,868,244.78 |
| 210101 | Salaries and Wages | 197,505,472.00 | 239,237,573.00 | 131,670,314.00 |
| 21010101 | Basic Salary | 197,505,472.00 | 239,237,573 | 131,670,314.00 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 353,155,866.68 | 279,747,049 | 189,197,930.78 |
| 210201 | Allowances | 353,155,866.68 | 239,747,048.52 | 189,197,930.78 |
| 21020103 | Transport Allowance | 29,129,700.00 | 30,285,034 | 19,419,800.00 |
| 21020104 | Rent Supplement | 39,501,095.20 | 38,678,982 | 26,334,064.48 |
| 21020105 | Meal Subsidy | 12,891,948.00 | 13,335,828 | 8,594,632.00 |
| 21020106 | Utility Allowance | 9,716,808.00 | 9,749,088 | 6,477,872.00 |
| 21020107 | Entertainment | 141,268.00 | 75,528 | 94,178.66 |
| 21020109 | Leave Transport Grant | 20,216,656.00 | 18,260,660 | 13,477,770.66 |
| 21020110 | Leave Bonus (5%) | | | |
| 21020112 | Inducement Allowance (TSS - 12.5%) | | | |
| 21020156 | Professional Teaching Allowance | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | 3,960,000.00 | 2,160,000 | 2,640,000.00 |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020136 | Responsibility Allowance (PTA) | 39,501,094.00 | 38,678,982 | 26,334,064.00 |
| 21020137 | Medical Allowance | 36,674,592.00 | 35,339,346 | 24,449,728.00 |
| 21020156 | Professional Teaching Allowance (TSS - 27.5%) | 54,313,984.48 | 53,183,600.52 | 36,209,322.98 |
| 22021080 | J-TEACH Staff | 47,108,721.00 | | |
| 210202 | Social Contribution | 60,000,000.00 | 40,000,000 | 25,166,498.00 |
| 21020202 | 17% Government Contributory Pension | | | |
| 21020202 | 17%contribution to LEA staff | 60,000,000.00 | 40,000,000 | 25,166,498.00 |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | - |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 051700100200 - Education (Teaching Staff) | | | | |
| 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 | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 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 | | | |
| 22021080 | 17% Contribtion to LEA staff | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|--|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 051700100300 - Adult Education | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | | | - |
| 22 | OTHER RECURRENT EXPENDITURE | 7,157,880.00 | 7,157,880 | 4,771,920.00 |
| | TOTAL: | 7,157,880.00 | 7,157,880 | 4,771,920.00 |
| | | | | |
| 2101 | SALARY | | | |
| 210101 | Salaries and Wages | | - | - |
| 21010101 | Basic Salary | | | |
| 21010102 | Overtime Payments | | - | - |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | - |
| 21010104 | Salary Arrears | | - | - |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | | | |
| 210201 | Allowances | | | |
| 21020103 | Transport Allowance | | | |
| 21020104 | Rent Supplement | | | |
| 21020105 | Meal Subsidy | | | |
| 21020106 | Utility Allowance | | | |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | | | |
| 21020110 | Leave Bonus (5%) | | | |
| 21020112 | Inducement Allowance (TSS - 12.5%) | | | |
| 21020156 | Professional Teaching Allowance (Adult Education Tutors) | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 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 | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|--|---|-------------------------|------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 051700100300 - Adult Education | | | | |
| 2202 | GOODS AND SERVICES | 7,157,880.00 | 7,157,880 | 4,771,920.00 |
| 220201 | Transport & Travelling - General | - | - | - |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | | | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | - | - | - |
| 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 | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| 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 | 1,157,880.00 | 7,157,880 | 4,771,920.00 |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|---|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 051700100400 - Other Education | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | - | - | - |
| 22 | OTHER RECURRENT EXPENDITURE | - | - | - |
| | TOTAL: | - | - | - |
| | | | | |
| 2101 | SALARY | - | - | - |
| 210101 | Salaries and Wages | - | - | - |
| 21010101 | Basic Salary | | | |
| 21010102 | Overtime Payments | - | - | - |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | - | - | - |
| 21010104 | Salary Arrears | - | - | - |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | - | - | - |
| 210201 | Allowances | - | - | - |
| 21020103 | Transport Allowance | | | |
| 21020104 | Rent Supplement | | | |
| 21020105 | Meal Subsidy | | | |
| 21020106 | Utility Allowance | | | |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | | | |
| 21020110 | Leave Bonus (5%) | | | |
| 21020112 | Inducement Allowance (TSS - 12.5%) | | | |
| 21020156 | Professional Teaching Allowance | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | | | |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020136 | Responsibility Allowance (PTA) | | | |
| 21020137 | Medical Allowance | | | |
| 21020156 | Professional Teaching Allowance (TSS - 27.5%) | | | |
| | | | | |
| 210202 | Social Contribution | - | - | - |
| 21020202 | 17% Government Contributory Pension | - | - | - |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | - |
| 21030104 | Contract Staff Gratuity | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|--|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 051700100300 - Other Education | | | | |
| 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 | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|--|-------------------------|---------------|---------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene) | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 37,283,995.00 | 31,094,202 | 27,957,000.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 71,000,000.00 | 50,500,000 | 15,900,612.00 |
| | TOTAL: | 108,283,995.00 | 81,594,202 | 43,857,612.00 |
| | | | | |
| 2101 | SALARY | 37,283,995.00 | 31,094,202 | 15,900,612.00 |
| 210101 | Salaries and Wages | 10,205,452.00 | 10,600,408 | 7,950,306.00 |
| 21010101 | Basic Salary | 10,205,452.00 | 10,600,408 | 7,950,306.00 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 19,862,286.00 | 20,493,794 | 7,950,306.00 |
| 210201 | Allowances | 19,862,286.00 | 20,493,794 | 7,950,306.00 |
| 21020103 | Transport Allowance | 2,976,420.00 | 3,085,980 | 2,314,485.00 |
| 21020104 | Rent Supplement | 3,896,076.00 | 3,971,268 | 2,978,526.00 |
| 21020105 | Meal Subsidy | | | |
| 21020106 | Utility Allowance | | | |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | | 11,876,546 | 8,907,410.00 |
| 21020110 | Leave Bonus (5%) | | | |
| 21020112 | Inducement Allowance (TSS - 12.5%) | | | |
| 21020113 | Hazard / Hardship Allowance | 1,440,000.00 | | |
| 21020117 | Domestic Staff Allowance | | | |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020136 | Responsibility Allowance (PTA) | | | |
| 21020137 | Medical Allowance | | 1,560,000 | |
| 21020149 | Consolidated Allowance (CONHESS) | 11,549,796.00 | 11,696,172 | 8,772,129.00 |
| | | | | |
| 210202 | Social Contribution | | - | - |
| 21020202 | 17% Government Contributory Pension | | - | - |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene) | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|-------------------|----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 2202 | GOODS AND SERVICES | 71,000,000.00 | 50,500,000.00 | 27,957,000.00 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 500,000 | 350,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 500,000 | 350,000.00 |
| | | | | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 30,000,000.00 | 20,000,000 | 16,897,000.00 |
| 22020301 | Office Materials and Consumables (Sanitation and Hygiene) | 30,000,000.00 | 20,000,000 | 16,897,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | 10,000,000.00 | 5,000,000 | 1,350,000.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services/ODF | 10,000,000.00 | 5,000,000 | 1,350,000.00 |
| | | | | |
| 220205 | Training – General | - | - | - |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | - |
| 22020601 | Security Services | | | - |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | | |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | - |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | - | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|-------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | 30,000,000.00 | 25,000,000 | 9,360,000.00 |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021057 | Casual Workers | 30,000,000.00 | 25,000,000 | 9,360,000.00 |
| 22021078 | 17% contribution to PHC staff | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| 22040109 | Grants to Communities and NGOs | | | |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|--|-------------------------|---------------|---------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 052100100200 - Curative | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 191,993,334.00 | 78,811,956 | 21,591,941.20 |
| 22 | OTHER RECURRENT EXPENDITURE | 57,000,000.00 | 38,500,000 | 62,707,496.79 |
| | TOTAL: | 248,993,334.00 | 117,311,956 | 84,299,437.99 |
| | | | | |
| 2101 | SALARY | 191,993,334.00 | 56,898,937.00 | 62,707,496.79 |
| 210101 | Salaries and Wages | 97,791,373.32 | 28,449,648.00 | 37,932,624.66 |
| 21010101 | Basic Salary | 97,791,373.32 | 28,449,648.00 | 37,932,624.66 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 138,903,720.00 | 50,362,308.20 | 24,774,872.13 |
| 210201 | Allowances | 138,903,720.00 | 36,162,308.20 | 24,774,872.13 |
| 21020103 | Transport Allowance | | | |
| 21020104 | Rent Supplement | 75,178,584.00 | 29,123,225 | 19,415,483.33 |
| 21020105 | Meal Subsidy | 18,774,871.00 | | 2,583,662.40 |
| 21020106 | Utility Allowance | 5,600,600.00 | 3,875,493.60 | |
| 21020107 | Entertainment | | 815,589.60 | |
| 21020109 | Leave Transport Grant | | | |
| 21020110 | Leave Bonus (5%)/Consequential Increement | 17,036,838.00 | | |
| 21020112 | Shifting Allowances | 749,664.00 | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance/Midwife Allowance | 1,440,000.00 | 432,000 | 288,000.00 |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 22021079 | J-HEALTH PHC staff | 20,123,163.00 | | |
| 21020137 | Medical Allowance | | 2,916,000 | 1,944,000.00 |
| 21020149 | Consolidated Allowance (CONHESS) | | | |
| | | | | |
| 210202 | Social Contribution | - | 7,200,000.00 | 2,080,000.00 |
| 21020202 | 17% Government Contributory Pension | | | |
| 21020201 | Health Insurance Contribution (JICHMA) | | 7,200,000 | 2,080,000.00 |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | 25,000,000.00 | 6,000,000 | 3,814,481.00 |
| 21030104 | Contract Staff Gratuity | | | |
| 22021079 | 17% contribution to PHC staff | 25,000,000.00 | 6,000,000 | 3,814,481.00 |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|--|-------------------------|----------------------|----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 052100100200 - Curative | | | | |
| 2202 | GOODS AND SERVICES | 57,000,000.00 | 36,500,000.00 | 21,591,941.20 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 500,000 | 450,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 500,000 | 450,000.00 |
| | | | | |
| 220202 | Utilities General | - | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| | | | | |
| 220203 | Materials and Supplies - General | 40,000,000.00 | 25,000,000 | 19,058,600.00 |
| 22020301 | Office Materials and Consumables | | | |
| 22020307 | Drugs, Vaccines & Medical Supplies/Free materials new born & child Health Care | 40,000,000.00 | 25,000,000 | 19,058,600.00 |
| | | | | |
| 220204 | Maintenance Services - General | 5,000,000.00 | 2,000,000 | 2,000,000.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020421 | Maintenance of Health Institution Buildings | | 2,000,000 | 2,000,000.00 |
| 22020406 | Other Maintenance Services/Roating immunisation etc | 5,000,000.00 | | |
| | | | | |
| 220205 | Training – General | - | - | - |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | - |
| 22020601 | Security Services | | | - |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | | |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|-------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| 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 | 16,000,000.00 | 11,000,000 | 2,083,341.20 |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021060 | Nutrition Activities | 15,000,000.00 | 10,000,000 | 1,123,341.20 |
| 22021049 | Special Health Programmes & Initiatives (LACA) | 1,000,000.00 | 1,000,000 | 960,000.00 |
| 22021079 | 17% Contribution to PHC Staff | | | |
| 22021081 | Health insurance contribution JICHMA | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|--|--|-------------------------|---------------|----------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 051700100200 - Rural Water Supply | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 7,417,763.00 | 5,791,346 | 3,922,510.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 177,000,000.00 | 135,500,000 | 112,328,351.00 |
| | TOTAL: | 184,417,763.00 | 141,291,346 | 116,250,861.00 |
| | | | | |
| 2101 | SALARY | 7,417,763.00 | 4,395,192 | 3,922,510.00 |
| 210101 | Salaries and Wages | 2,207,652.00 | 2,197,596 | 1,648,197.00 |
| 21010101 | Basic Salary | 2,207,652.00 | 2,197,596 | 1,648,197.00 |
| 21010102 | Overtime Payments | | - | |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 3,620,082.00 | 3,593,750 | 2,274,313.00 |
| 210201 | Allowances | 3,620,082.00 | 2,197,596 | 2,274,313.00 |
| 21020103 | Transport Allowance | 624,060.00 | 623,520 | 467,640.00 |
| 21020104 | Rent Supplement | 753,240.00 | 729,938 | 547,454.00 |
| 21020105 | Meal Subsidy | 161,974.00 | 162,024 | 121,518.00 |
| 21020106 | Utility Allowance | 107,000.00 | 108,000 | 81,000.00 |
| 21020107 | Entertainment//Overtime | | | |
| 21020109 | Leave Transport Grant | 135,612.00 | 132,072 | 99,054.00 |
| 21020110 | Leave Bonus (5%) | 96,000.00 | 96,000 | 72,000.00 |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Consolidated Allowance | | | |
| 21020137 | Medical Allowance | 1,741,196.00 | 1,742,196 | 1,306,647.00 |
| | | | | |
| 210202 | Social Contribution | | - | - |
| 21020202 | 17% Government Contributory Pension | | - | - |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | - |
| 21030104 | Contract Staff Gratuity | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|---|-------------------------|--------------------|-----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 052100100300 - Rural Water Supply | | | | |
| 2202 | GOODS AND SERVICES | 177,000,000.00 | 135,500,000 | 112,328,351.00 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 200,000.00 | 100,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 200,000 | 100,000.00 |
| 220202 | Utilities General | 1,000,000.00 | 300,000 | 227,000.00 |
| 22020202 | Telephone Charges | | | |
| 22020205 | Water Rates & Charges | 1,000,000.00 | 300,000 | 227,000.00 |
| + | | | | |
| 220203 | Materials and Supplies - General | 5,000,000.00 | 5,000,000 | 1,122,000.00 |
| 22020301 | Office Materials and Consumables | 5,000,000.00 | 5,000,000 | 1,122,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| 220204 | Maintenance Services - General | 15,000,000.00 | 5,000,000 | 2,372,500.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | 15,000,000.00 | 5,000,000 | 2,372,500.00 |
| 220205 | Training – General | - | 3,000,000 | |
| 22020501 | Local Training | | 3,000,000 | |
| 220206 | Other Services - General | | - | |
| 22020601 | Security Services | | | |
| 220207 | Consulting and Professional Services | | - | |
| 22020701 | Financial Consulting | | | |
| 220208 | Fuel and Lubricant – General | 155,000,000.00 | 125,000,000 | 110,879,351.00 |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | 5,000,000.00 | 5,000,000.00 | |
| 22020415 | Maintenance of Water Facilities | 150,000,000.00 | 120,000,000 | 110,879,351.00 |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| | | | | |
| 220209 | Financial Charges – General | | - | |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | | - | - |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | | - | - |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|-------------------------------------|-------------------------|---------------|----------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 055200100100 - Traditional Officer (District Head Office) | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | - | - | - |
| 22 | OTHER RECURRENT EXPENDITURE | 150,000,000.00 | 130,000,000 | 113,399,958.00 |
| | TOTAL: | 150,000,000.00 | 130,000,000 | 113,399,958.00 |
| | | | | |
| 2101 | SALARY | - | - | - |
| 210101 | Salaries and Wages | - | - | - |
| 21010101 | Basic Salary | | | |
| 21010102 | Overtime Payments | - | - | - |
| 21010104 | Salary Arrears | - | - | - |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | - | - | - |
| 210201 | Allowances | - | - | - |
| 21020103 | Transport Allowance | | | |
| 21020104 | Rent Supplement | | | |
| 21020105 | Meal Subsidy | | | |
| 21020106 | Utility Allowance | | | |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | | | |
| 21020110 | Leave Bonus (5%) | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | | | |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020137 | Medical Allowance | | | |
| | | | | |
| 210202 | Social Contribution | - | - | - |
| 21020202 | 17% Government Contributory Pension | - | - | - |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | - |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 055200100100 - Traditional Officer (District Head Office) | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | - | - | - |
| | | | | |
| 220201 | Transport & Travelling - General | - | - | - |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 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) | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|--|-------------------------|--------------------|-----------------------|
| | | | Approved 2024 | Actuals 2024 |
| 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 | 150,000,000.00 | 110,000,000 | 113,879,958.00 |
| 22040103 | Grants & Contributions (Emirate Councils and Justice Sector) | 150,000,000.00 | 130,000,000 | 113,879,958.00 |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|-------------------------------------|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 055100100100 -Community Development Section | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 8,427,537.00 | 10,617,148 | 6,576,847.32 |
| 22 | OTHER RECURRENT EXPENDITURE | 26,000,000.00 | 25,200,000 | |
| | TOTAL: | 34,427,537.00 | 35,817,148 | 6,576,847.32 |
| | | | | |
| 2101 | SALARY | 8,427,537.00 | 9,194,658 | 6,576,847.32 |
| 210101 | Salaries and Wages | 3,378,960.00 | 6,228,172 | 4,152,114.66 |
| 21010101 | Basic Salary | 3,378,960.00 | 6,228,172 | 4,152,114.66 |
| 21010102 | Overtime Payments | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 2,863,660.00 | 4,388,976 | 2,424,732.66 |
| 210201 | Allowances | 2,863,660.00 | 4,388,976 | 2,424,732.66 |
| 21020103 | Transport Allowance | 609,588.00 | 639,612 | 426,408.00 |
| 21020104 | Rent Supplement | 675,780.00 | 815,520 | 543,680.00 |
| 21020105 | Meal Subsidy | 269,743.00 | 283,104 | 188,736.00 |
| 21020106 | Utility Allowance | 169,480.00 | 203,400 | 139,600.00 |
| 21020107 | Entertainment | | 12,588 | 271,826.66 |
| 21020109 | Leave Transport Grant | 337,920.00 | 407,740 | 240,000.00 |
| 21020110 | Leave Bonus (5%) | | 108,000 | 8,892.00 |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | | 360,000 | 240,000.00 |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020137 | Medical Allowance | 801,144.00 | 801,144 | 534,096.00 |
| | | | | |
| 210202 | Social Contribution | - | - | - |
| 21020202 | 17% Government Contributory Pension | - | - | - |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | - |
| 21030104 | Contract Staff Gratuity | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|--|---|-------------------------|---------------|---------------|
| | | | Approved 2024 | Actuals 2024 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 055100100100 -Community Development Section | | | | |
| 2202 | GOODS AND SERVICES | 26,000,000.00 | 25,200,000 | 34,335,000 |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 200,000 | 250,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 200,000 | 250,000.00 |
| 220202 | Utilities General | | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 15,000,000.00 | 10,000,000 | 10,415,000 |
| 22020301 | Office Materials and Consumables | 15,000,000.00 | 10,000,000 | 10,415,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| 220204 | Maintenance Services - General | 10,000,000.00 | 15,000,000 | 23,670,000.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | 10,000,000.00 | 15,000,000 | 23,670,000.00 |
| 220205 | Training – General | - | - | - |
| 22020501 | Local Training | | | |
| 220206 | Other Services - General | - | - | - |
| 22020601 | Security Services | | | - |
| 220207 | Consulting and Professional Services | - | - | - |
| 22020701 | Financial Consulting | | | - |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | - |
| 22020802 | Other Transport Equipment Fuel Cost | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 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 | | - | - |
| 22040109 | Grants to Communities and NGOs | | | |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|---|-------------------------------------|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 055100100200 - Information, Youth, Sport & Culture | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 7,719,368.00 | 7,708,816 | 4,028,143.50 |
| 22 | OTHER RECURRENT EXPENDITURE | 17,500,000.00 | 8,280,000 | 4,460,000.00 |
| | TOTAL: | 25,219,368.00 | 15,988,816 | 8,488,143.50 |
| | | | | |
| 2101 | SALARY | 7,719,368.00 | 7,069,680 | 4,028,143.50 |
| 210101 | Salaries and Wages | 3,955,972.00 | 3,534,840 | 2,356,560.00 |
| 21010101 | Basic Salary | 3,955,972.00 | 3,534,840 | 2,356,560.00 |
| 21010102 | Overtime Payments | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 2,088,656.00 | 2,744,028 | 1,671,583.50 |
| 210201 | Allowances | 2,088,656.00 | 2,744,028 | 1,671,583.50 |
| 21020103 | Transport Allowance | 577,040.00 | 551,784 | 367,856.00 |
| 21020104 | Rent Supplement | 673,704.00 | 706,956 | 471,304.00 |
| 21020105 | Meal Subsidy | 255,216.00 | 243,060 | |
| 21020106 | Utility Allowance | 185,760.00 | 171,960 | 114,640.00 |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | | 358,140 | 44,767.50 |
| 21020110 | Leave Bonus (5%) | | | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | | | 198,264.00 |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020137 | Medical Allowance | 68,218.00 | 712,128 | 474,752.00 |
| | | | | |
| 210202 | Social Contribution | | - | - |
| 21020202 | 17% Government Contributory Pension | | - | - |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | - | - | - |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 055100100200 - Information, Youth, Sport & Culture | | | | |
| 2202 | GOODS AND SERVICES | 17,500,000.00 | 8,280,000 | 4,460,000.00 |
| | | | | |
| 220201 | Transport & Travelling - General | 500,000.00 | 200,000 | 300,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|------------------|---------------------|
| | | | Approved 2024 | Actuals 2024 |
| 22020102 | Local Travel & Transport - Others | 500,000.00 | 200,000 | 300,000.00 |
| | | | | |
| 220202 | Utilities General | | - | - |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 15,000,000.00 | 7,000,000 | 3,620,000.00 |
| 22020301 | Office Materials and Consumables | 15,000,000.00 | 7,000,000 | 3,620,000.00 |
| 22020305 | Printing of Non-security Documents | | | |
| | | | | |
| 220204 | Maintenance Services - General | | - | - |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | | |
| | | | | |
| 220205 | Training – General | | - | - |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | | - | - |
| 22020601 | Security Services | | | - |
| | | | | |
| | | | | |
| 220207 | Consulting and Professional Services | | - | - |
| 22020701 | Financial Consulting | | | - |
| | | | | |
| 220208 | Fuel and Lubricant – General | | - | - |
| 22020801 | Motor Vehicle Fuel Cost | | | - |
| 22020802 | Other Transport Equipment Fuel Cost | | | |
| | | | | |
| 220209 | Financial Charges – General | | - | - |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | 1,080,000.00 | 1,080,000 | 840,000.00 |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021003 | Publicity and Advertisements (JBC Monthly Bulletin) | 1,080,000.00 | 1,080,000 | 840,000.00 |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | | - | - |
| | | | | |
| 220402 | Foreign Grants and Contributions | | - | - |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|-------------------------------------|-------------------------|---------------|---------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 055100100300 - Social Welfare Section | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 7,292,014.00 | 15,694,994 | 15,833,110.00 |
| 22 | OTHER RECURRENT EXPENDITURE | 51,000,000.00 | 36,326,000 | 3,910,578.66 |
| | TOTAL: | 58,292,014.00 | 52,020,994 | 19,743,688.66 |
| | | | | |
| 2101 | SALARY | 7,292,014.00 | 14,498,896 | 3,910,578.66 |
| 210101 | Salaries and Wages | 3,119,353.00 | 7,249,448 | 2,081,226.66 |
| 21010101 | Basic Salary | 3,119,353.00 | 7,249,448 | 2,081,226.66 |
| 21010102 | Overtime Payments | - | - | |
| 21010104 | Salary Arrears | - | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 26,731,700.00 | 8,445,546 | 1,829,352.00 |
| 210201 | Allowances | 26,731,700.00 | 8,445,546 | 1,829,352.00 |
| 21020103 | Transport Allowance | 603,132.00 | 1,107,848 | 367,856.00 |
| 21020104 | Rent Supplement | 603,824.00 | 846,868 | 471,304.00 |
| 21020105 | Meal Subsidy | 261,732.00 | 621,648 | 162,040.00 |
| 21020106 | Utility Allowance | 123,228.00 | 144,360 | 114,640.00 |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | 320,616.00 | 1,227,348 | 238,760.00 |
| 21020110 | Leave Bonus (5%) | 18,024.00 | 1,460,000 | |
| 21020113 | Hazard / Hardship Allowance | | 785,546 | |
| 21020117 | Domestic Staff Allowance | | 1,200,000 | |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020137 | Medical Allowance | 801,144.00 | 1,551,928 | 474,752.00 |
| | Disability Allowances | | | |
| 210202 | Social Contribution | - | - | |
| 21020202 | 17% Government Contributory Pension | - | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | 24,000,000.00 | 7,560,000 | 3,088,000.00 |
| 21030104 | Contract Staff Gratuity | | | |
| 21030103 | social security benefit for disable | 24,000,000.00 | 7,560,000 | 3,088,000.00 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 055100100300 - Social Welfare Section | | | | |
| | | | | |
| 2202 | GOODS AND SERVICES | 51,000,000.00 | 36,326,000.00 | 15,833,110.00 |
| | | | | |
| 220201 | Transport & Travelling - General | 1,000,000.00 | 200,000.00 | 500,000.00 |
| 22020101 | Local Travel & Transport - Training | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 22020102 | Local Travel & Transport - Others | 1,000,000.00 | 200,000 | 500,000.00 |
| | | | | |
| 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 | 11,874,000.00 | 18,000,000.00 | 9,680,000.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | 11,874,000.00 | 18,000,000 | 9,680,000.00 |
| | | | | |
| 220205 | Training – General | - | - | |
| 22020501 | Local Training | | | |
| | | | | |
| 220206 | Other Services - General | - | - | |
| 22020601 | Security Services | | | |
| | | | | |
| 220207 | Consulting and Professional Services | - | - | |
| 22020701 | Financial Consulting | | | |
| | | | | |
| 220208 | Fuel and Lubricant – General | - | - | - |
| 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 | 38,126,000.00 | 18,126,000 | 5,653,110.00 |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | - |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|--|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 22021057 | Casual Workers (Hisba and Vigilante) | 23,126,000.00 | 8,126,000 | 4,533,110.00 |
| 22020318 | Disaster Relief Materials | 15,000,000.00 | 10,000,000 | 1,120,000.00 |
| 22021082 | Social Security Benefits (For Disabled) | | | |
| | | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | - |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | - | - | - |
| 22040113 | Assistance and Donations General (COVID-19 Response) | | | |
| | | | | |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | - |
| | | | | |

| BIRNIWA LOCAL GOVERNEMNT | | | | |
|--|-------------------------------------|-------------------------|---------------|--------------|
| 2025 APPROVED Estimates - Recurrent Expenditure | | | | |
| Code | Description | 2025 Approved Estimates | 2024 Approved | |
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| Administrative Entity: 055100100400 - Trade Section and Cooperatives | | | | |
| | | | | |
| 2 | RECURRENT EXPENDITURE SUMMARY | | | |
| 21 | PERSONNEL COST | 745,861.00 | 491,348 | 484,565.33 |
| 22 | OTHER RECURRENT EXPENDITURE | 5,500,000.00 | 7,700,000 | 1,000,000.00 |
| | TOTAL: | 6,245,861.00 | 8,191,348 | 1,484,565.33 |
| | | | | |
| 2101 | SALARY | 745,861.00 | 1,904,656 | 484,565.33 |
| 210101 | Salaries and Wages | 208,824.00 | 246,036 | 163,357.33 |
| 21010101 | Basic Salary | 208,824.00 | 246,036 | 163,357.33 |
| 21010102 | Overtime Payments | | - | |
| 21010104 | Salary Arrears | | - | |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTIONS | 248,600.00 | 245,312 | 321,208.00 |
| 210201 | Allowances | 248,600.00 | 245,312 | 321,208.00 |
| 21020103 | Transport Allowance | 59,352.00 | 30,564 | 260,376.00 |
| 21020104 | Rent Supplement | 40,824.00 | 49,212 | 32,808.00 |
| 21020105 | Meal Subsidy | 25,224.00 | 25,224 | 200,376.00 |
| 21020106 | Utility Allowance | 16,320.00 | 21,560 | |
| 21020107 | Entertainment | | | |
| 21020109 | Leave Transport Grant | 18,024.00 | 17,736 | 11,864.00 |
| 21020110 | Leave Bonus (5%) | | 12,000 | |
| 21020113 | Hazard / Hardship Allowance | | | |
| 21020117 | Domestic Staff Allowance | | | |
| 21020122 | Motor Vehicle Maintenance Allowance | | | |
| 21020137 | Medical Allowance | 89,016.00 | 89,016 | 59,344.00 |
| | | | | |
| 210202 | Social Contribution | | - | |
| 21020202 | 17% Government Contributory Pension | | - | |
| | | | | |
| | | | | |
| 2103 | SOCIAL BENEFITS | | | |
| 210301 | Social Benefits | | - | |
| 21030104 | Contract Staff Gratuity | | | |
| | | | | |

BIRNIWA LOCAL GOVERNMENT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---|---|-------------------------|------------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| 22 | OTHER RECURRENT EXPENDITURE | | | |
| Administrative Entity: 055100100400 - Trade Section and Cooperatives | | | | |
| 2202 | GOODS AND SERVICES | 5,500,000.00 | 2,505,200,000.00 | 1,000,000.00 |
| 220201 | Transport & Travelling - General | 500,000.00 | 200,000 | |
| 22020101 | Local Travel & Transport - Training | | | |
| 22020102 | Local Travel & Transport - Others | 500,000.00 | 200,000 | |
| 220202 | Utilities General | - | - | |
| 22020202 | Telephone Charges | | | |
| 22020203 | Internet Access Charges | | | |
| + | | | | |
| 220203 | Materials and Supplies - General | 5,000,000.00 | 2,500,000,000 | |
| 22020301 | Office Materials and Consumables | 5,000,000.00 | 2,500,000,000 | |
| 22020305 | Printing of Non-security Documents | | | |
| 220204 | Maintenance Services - General | - | 5,000,000 | 1,000,000.00 |
| 22020402 | Maintenance of Office Furniture | | | |
| 22020406 | Other Maintenance Services | | 5,000,000 | 1,000,000.00 |
| 220205 | Training – General | - | - | |
| 22020501 | Local Training | | | |
| 220206 | Other Services - General | - | - | |
| 22020601 | Security Services | | | |
| 220207 | Consulting and Professional Services | - | - | |
| 22020701 | Financial Consulting | | | |
| 220208 | Fuel and Lubricant – General | - | - | |
| 22020801 | Motor Vehicle Fuel Cost | | | |
| 22020802 | Other Transport Equipment Fuel Cost | | | |

BIRNIWA LOCAL GOVERNEMNT

2025 APPROVED Estimates - Recurrent Expenditure

| Code | Description | 2025 Approved Estimates | 2024 Approved | |
|---------------|---|-------------------------|---------------|--------------|
| | | | Approved 2024 | Actuals 2024 |
| | | | | |
| 220209 | Financial Charges – General | - | - | |
| 22020901 | Bank Charges (Other than Interest) | | | |
| | | | | |
| 220210 | Miscellaneous Expenses – General | - | - | |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | | | |
| 22021002 | Honorarium and Sitting Allowance Payments | | | |
| 22021044 | Committees and Commissions | | | |
| | | | | |
| 2203 | LOANS AND ADVANCES | | | |
| 220301 | Staff Loans and Advances | - | - | |
| | | | | |
| 2204 | GRANTS AND CONTRIBUTIONS - GENERAL | | | |
| 220401 | Local Grants and Contributions | | | |
| | | | | |
| 220402 | Foreign Grants and Contributions | - | - | |
| | | | | |

BIRNIWA LOCAL GOVERNEMNT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|------------------|-----------------|--|-----------------------------|----------------|----------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| | | | | | | |
| Sectoral Summary | | | | | | |
| Total | | | | 932,890,298.00 | 894,869,199.16 | 3,306,075,240.00 |
| Administration | | | | 220,000,000.00 | 539,054,712.82 | 880,375,240.00 |
| Economic | | | | 272,790,509.00 | 125,756,982.06 | 850,530,000.00 |
| Social | | | | 440,099,789.00 | 230,057,504.28 | 1,575,170,000.00 |
| | | | TOTAL ADMINISTRATIVE SECTOR | 481,115,584.00 | 539,054,712.82 | 880,375,240.00 |
| 1 | 70171 | Settlement of Outstanding Liabilities | Admin & General services | 34,722,189.00 | 26,638,858.67 | 40,000,000.00 |
| 2 | 70181 | Contribution to State and Local Government Joint Projects & Programmes. | Admin & General services | 150,000,000.00 | 409,404,986.00 | 200,000,000.00 |
| 3 | 70661 | Land Compensation | Lands & Survey | 10,000,000.00 | 2,500,000.00 | 30,000,000.00 |
| 4 | 70451 | Purchase of 4No. Utility Vehicles to the Office of the Chairman, Vice Chairman, Secretary and Speaker. | Admin & General services | | | 150,000,000.00 |
| 5 | 70451 | purchase of office Furnitures at LG secretariat furnishing staff quarters & PCH office | Admin & General services | 15,000,000.00 | | 15,000,000.00 |
| 6 | 70451 | Extension of water to new site at dolen kwana | RURAL WATER | 5,000,000.00 | | 5,000,000.00 |
| 7 | 70451 | Purchase of 2No. official vehicle to the office of the Chairman & DAGS (TOYOTA RAV4) and TOYOTA model | Admin & General services | 25,000,000.00 | 10,000,000.00 | |
| 8 | 70451 | Purchase of Local Government Mass Transit Vehicle | Admin & General services | | | 20,000,000.00 |
| 9 | 70451 | purchase of motorcycle to civilian JTF & security agent | Admin & General services | 20,000,000.00 | 10,346,875.00 | 20,000,000.00 |
| 10 | 70111 | General renovation of Local Government Secretariat | Building Section | 30,000,000.00 | | 30,000,000.00 |
| 11 | 70451 | purchase Security Agent Vehicle to Vigilantee | | | | 30,000,000.00 |

BIRNIWA LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|--|--------------------------|----------------|---------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| 12 | 70451 | purchase of 2No. Toyota Hilux | Admin & General services | 106,393,395.00 | 60,000,000.00 | 80,000,000.00 |
| 13 | 70451 | contribution for the purchase of 1No. Toyota hilux for LGZI office ongoing | Admin & General services | 20,000,000.00 | | 15,000,000.00 |
| 14 | 70451 | purchase of security equipment for civilian JTF and others | Admin & General services | | | 10,000,000.00 |
| 15 | 70111 | Renovation of LEA secretariat | Building Section | 20,000,000.00 | | |
| 16 | 70111 | Renovation of Duplex house Birniwa | Building Section | 15,000,000.00 | 9,922,872.04 | 20,000,000.00 |
| 17 | 70611 | Construction of 3 District Head House at Birniwa, Kazura and Diginsa | Building Section | 20,000,000.00 | 5,478,599.81 | |
| 18 | 70611 | construction of parlor & waiting room at district head house BNW | Building Section | | | 20,000,000.00 |
| 19 | 70611 | general renovation of district head house Birniwa | Building Section | | | 20,000,000.00 |
| 20 | 70611 | construction of House for Bulamas Across BNW LGA | Building Section | | | 40,000,000.00 |
| 21 | 70611 | construction of conference hall at Dutse LG Gust House with toilet and furniture's | Building Section | | | 50,000,000.00 |
| 22 | 70611 | General Renovation of senior & Junior Staff Quarters at birniwa | Building Section | 10,000,000.00 | 4,762,521.30 | 20,000,000.00 |
| 23 | 70611 | Renovation/extanal work at guest house Dutse LGA Ongoing | Building Section | | | 10,000,000.00 |
| 24 | 70611 | Construction openwell four unit at eleven wards (4 unit) | | | | 20,375,240.00 |
| 25 | 70611 | construction of town hall at BNW | Building Section | | | 35,000,000.00 |

BIRNIWA LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|---|------------------------|----------------|----------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| | | | | | | |
| Economic | | | | | | |
| | | | Total Economic Sector: | 483,470,000.00 | 125,756,982.06 | 850,530,000.00 |
| 26 | 70421 | purchase of grains/Transportation for palliative at Birniwa | Agric Section | 10,000,000.00 | 9,730,400.00 | 30,000,000.00 |
| 27 | 70421 | construction of Slaughter House at Birniwa & Kupsa | Agric Section | 10,000,000.00 | 800,000.00 | 30,000,000.00 |
| 28 | 70422 | Roadside Tree Planting | Forestry Section | 5,000,000.00 | 5,150,000.00 | 10,000,000.00 |
| 29 | 70422 | Demarcation of Grazing Resevers, Cattle routes, forest boarder with drums to prevent incrutment & Establishment of minor irrigation at gugurum and kukori | Forestry Section | 15,000,000.00 | | 10,000,000.00 |
| 30 | 70422 | Danmodi rice millioniors initiaitive (Matamu BNW LG) | Forestry Section | | | 50,000,000.00 |
| 31 | 70422 | Tractor loan repayment | Agric Section | 66,470,000.00 | 33,235,002.00 | 11,000,000.00 |
| 32 | 70422 | women empowerment programme (Goat Breeding) | livestock Section | 15,000,000.00 | | 20,000,000.00 |
| 33 | 70422 | Drilling of 30 Tube well and purchase of 30 water pump generator at Birniwa | RURAL WATER | 10,000,000.00 | | 15,000,000.00 |
| 34 | 70422 | control of queller birds/ other insects | livestock Section | 5,000,000.00 | | 10,000,000.00 |
| 35 | 70422 | purchase of agro chemical and vetinery drugs to control out break & mobile vetinery clinic | | | | 20,000,000.00 |
| 36 | 70435 | Electrification Project at sumburtu/Ngawa/Dangwaleri/Malorin Kassim/Kanyya Karama/ taljari, Isfai,Dolen kwana, Adamri, Zain/ Abari, Karanka, kirilla, Madugunsumi/ Kuka inkiwa To Diginsa/kakori, Sabuwa Kupsan, Gabas, Karanka, kanya Karama milindi, Unguwa dankimo, kachallari , Gomari and kirlla onqoing | Electrical Section | 40,000,000.00 | 3,312,750.00 | 50,000,000.00 |

BIRNIWA LOCAL GOVERNEMNT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|--|----------------------|----------------|--------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| 37 | 70422 | purchase of work bull initiative for each ward | livestock Section | | | 40,000,000.00 |
| 38 | 70435 | Relocation HT (ITC Line) 10km BNW to Meso | Electrical Section | | | 19,830,000.00 |
| 39 | 70435 | Extension Of Electrification at birniwa town ongoing | Electrical Section | 5,000,000.00 | 756,010.00 | 10,000,000.00 |
| 40 | 70435 | Purchase of Generator (30KVA) at Kubuna, Adamre & Marye 3 No. | Electrical Section | 25,000,000.00 | | 10,000,000.00 |
| 41 | 70435 | Purchase of Generator (100KVA) for Streetlight sound proof at Birniwa | Electrical Section | | | 20,000,000.00 |
| 42 | 70435 | Provision of Solar light at Rihabilitaion Center Biniwa and across the Local Government | Electrical Section | | | 35,000,000.00 |
| 43 | 70435 | Provision of Solar light at Primary Schools Across Birniwa LEA | Electrical Section | | | 15,000,000.00 |
| 44 | 70435 | Provision of Solar lighting system at LG Secretariat | Electrical Section | | | 50,000,000.00 |
| 45 | 70435 | Provision of Solar street Light at 3 district Headquarters Birniwa, Diginsa & Kazura ongoing | Electrical Section | 15,000,000.00 | 7,213,986.04 | 25,500,000.00 |
| 46 | 70435 | Electrification projects H.T from Meso-Fage-Tamsugudogo-Gomarin matrar Gura - inkilbawa-munkawo- Gatari-Beguwa _ Bulamalum- Jajeri- Daceri-Kukawa - sumburtu, karanka kazura & kazarai | Electrical Section | 30,000,000.00 | 1,400,000.00 | 30,000,000.00 |
| 47 | 70411 | Construction of Markets Stalls at Kupsa, Kubuna, Karanka, Birniwa and Munkawo and Birniwa Mtor Park | Building Section | 20,000,000.00 | 9,780,250.00 | 30,000,000.00 |

BIRNIWA LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|--|--------------------------------|----------------|---------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| 48 | 70411 | Purchase of equipment for skills acquisition centre | Trade Section and Cooperatives | 10,000,000.00 | | 20,000,000.00 |
| 49 | 70411 | Construction 20No of Lockup Shops at Birniwa 5No at Diginsa and kupsa | Building Section | 10,000,000.00 | | 30,000,000.00 |
| 50 | 70411 | Construction Mini Motor Park at Kupsa | Building Section | 10,000,000.00 | | 30,000,000.00 |
| 51 | | Construction of open space shop in front of motor park kupsa | | | | 29,200,000.00 |
| 52 | 70521 | Control of Erosion | Road | 50,000,000.00 | 25,714,930.02 | 40,000,000.00 |
| 53 | 70521 | control gully erosion beside JIBWIS Mosque at Birniwa & Inkibilwa | Road | 10,000,000.00 | | 20,000,000.00 |
| 54 | 70521 | Construction of wetting shade for water milon market Birniwa and Birniwa to Kupsa junction, Kupsa, Buwa, Diginsa, Karanka, Gatara, Kirilla, Birniwa /malam Madori Junction, berseli & beguwa, Yada and Kakori. | Lands & Survey | 15,000,000.00 | | 25,000,000.00 |
| 55 | 70521 | Purchase of working materials for census Exercise | planning & Statistic | 7,000,000.00 | | 10,000,000.00 |
| 56 | 70521 | wall fencing of grave yard & Juma'at Mosque Birniwa Kudu, Tsangaya arewa, Birniwa Tasha, Isfari, Kubna, Diginsa, Kachallari, Nguwa and Dole, matara & kishinde | Building Section | 20,000,000.00 | 994,668.00 | 10,000,000.00 |
| 57 | 70521 | Purchase of Working materials for communal Groups | community Section | 10,000,000.00 | 4,603,704.00 | 15,000,000.00 |
| 58 | 70521 | contribution to community Deverlopment Project and programme | community Section | 10,000,000.00 | 15,637,255.00 | 20,000,000.00 |
| 59 | 70111 | Reconstruction of old LG guest House at Dutse | Building Section | 20,000,000.00 | | |
| 60 | 70611 | provision of lockup shops at LG old guest House Dutse | Building Section | 20,000,000.00 | | 30,000,000.00 |
| 61 | 70521 | Earth filling across Birniwa Local Government | road Section | 20,000,000.00 | 7,428,027.00 | 30,000,000.00 |

BIRNIWA LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|--|----------------------|----------------|----------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| | | | | | | |
| Social | | | | | | |
| | | | Total Social Sector: | 753,599,789.00 | 230,057,504.28 | 1,575,170,000.00 |
| 62 | 70912 | 2% Contribution to Jigawa State University | Education | 30,000,000.00 | 35,500,502.41 | 45,000,000.00 |
| 63 | 70912 | contribution for the Purchase/repairs of Schools furniture | Education | 5,000,000.00 | | 15,000,000.00 |
| 64 | 70912 | Contribution for the Construction of 2 Classroom Block at JASS Birniwa Town & Birniwa Town | Education | 20,000,000.00 | | |
| 65 | 70912 | Construction of 1 block of 2 classroom Islamiyya schools at Rigar albarka, Inkibilwa, Are Adam, Diginsa, Birniwa tsangayar Liman, kazura, kubuna, kazarai, lawandi, batu, kacallari, munkawo & Karanka ongoing | Education | 20,000,000.00 | 7,952,627.79 | 30,000,000.00 |
| 66 | 70912 | contribution for the construction of one block of 2 class room each at Birniwa special model & Dolen kwana Primary School | Education | 25,000,000.00 | | 30,000,000.00 |
| 67 | 70912 | Educational Support for Student of Tertiary Institution | Education | 10,000,000.00 | 4,492,595.00 | 15,000,000.00 |
| 68 | 70912 | Delivery support for birniwa mama kits | Health | | | 20,000,000.00 |
| 69 | 70912 | Contribution for the supply of the instructional materials to LEA office Birniwa for distribution to pimary school & junior school across Birniwa LG | Education | 10,000,000.00 | | 20,000,000.00 |
| 70 | 70912 | Construction of 1 Block Nomadic Islamiyya School at Jaruwa Kazura Ward and Kasiyo Matamu Ward. | | | | 30,000,000.00 |

BIRNIWA LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|---|----------------------|----------------|--------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| 71 | 70912 | contribution for the renovation/repair of primary school at 11 wards | Education | | | 20,000,000.00 |
| 72 | 70912 | Student care programme | Education | | | 67,000,000.00 |
| 73 | 70740 | construction of BHC, Health Post and PHC center at Dankorin Malam, Machinamari, Bula malum, Gwarga, Tsiyya, Dala kaya, inkilbulwa, Gura gura, Kazare, Birniwa kakori, batu, Dagaceri, Karagura, Malorin Kasim, Kachallari, Kandawa, Karanka, Gajiran, Diginsa, Sumburutu, kazura, lawandi, ingawa, walawa, matamu, malindi, machanamari, fage, madugunsumi, kandin wurva & isfari | Building Section | 30,000,000.00 | 5,774,448.72 | 20,000,000.00 |
| 74 | 70740 | Construction of Health post 2 unit at 11 wards | Health | | | 30,000,000.00 |
| 75 | 70740 | Equity Contribution to JICHMA | Health | | | 18,500,000.00 |
| 76 | 70740 | Purchase of insecticide treated mosquito net to pregnant women at Birniwa Town, Birniwa Tasha, Kazura, Kachalari Diginsa, Karanka Dangwalari, Kupsa, Kubuna and Dole | Preventive | 10,000,000.00 | | 10,000,000.00 |
| 77 | 70740 | support for the general renovation of Birniwa Special Primary School. | Building Section | | | 20,000,000.00 |

BIRNIWA LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|---|----------------------|----------------|---------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| 78 | 70740 | Construction of Health Post at Kuzo Yara, malindi, Isfari, Kishinde and Dagaceri ongoing | Building Section | 10,000,000.00 | 5,961,093.75 | 10,000,000.00 |
| 79 | 70740 | Construction of Primary Health center Zumburtu, Kazari, Masaiwa/Masaiwa kanbariwa, Karanka, Malorin Kasim | Building Section | 10,000,000.00 | 4,896,135.62 | |
| 80 | 70740 | Rehabilitation of Kazura ,PHC, Kubuna, Kanya, Matamu and Munkawo Malorin Kasim | Building Section | 10,000,000.00 | | 20,000,000.00 |
| 81 | 70740 | Construction of Midwifery Quarters, Solar Lightining and matanity clinic at birniwa town ongoing | Building Section | 60,000,000.00 | 55,000,000.00 | 100,000,000.00 |
| 82 | 70611 | Purchase of delivery Kits/Equipment for pregnant women across Birniwa LG health institution | Health | 10,000,000.00 | | 10,000,000.00 |
| 83 | 70630 | Purchase and supply of 25No of motorized Solar Submersible Pumps (SQ) | Water Supply | 40,000,000.00 | 12,516,675.00 | 30,000,000.00 |
| 84 | 70630 | Purchase of Hand Pumps Materials | Water Supply | 40,000,000.00 | 42,824,875.00 | 84,470,000.00 |
| 85 | 70630 | Construction of 55N0. Hand pumps (10 unit per ward) | Water Supply | 40,000,000.00 | 9,000,000.00 | 40,000,000.00 |
| 86 | 70630 | purchase of material/equipment for solar pump repairs across BNW LG | water supply | | | 40,000,000.00 |
| 87 | 70630 | Conversion from Motorized to solar water pump solar system in kandaw, bursili, kazura, dangwameri, martu, unguwa, dagil fari, batu, kufsa, isfari, gusuku, kanya, dolen kwana, fagi , inkira inkiwa, zangayam, matana uku bilwa, gamburwa, and tsinkaina & dakaceri | Water Supply | 40,000,000.00 | | 20,000,000.00 |
| 88 | 70630 | Conversion of motorised water scheme to solar powered scheme at Tsinkaina, Gamburwa, Karanka, Zangayam, Madun sumi,Kuka inkiwa, Yarda, Tsamiyar zaki, Dunkurum, Dakinba, Kan dawa, Matara Uku, Dolen kwana, Sha da wanka, Gajuran , Garin Musa & Kazura 2X11 wards, | Water Supply | 23,599,789.00 | | 40,000,000.00 |

BIRNIWA LOCAL GOVERNEMNT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|--|----------------------|----------------|--------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| 89 | 70630 | Provisiion of solar steet light at birniwa, face 2 and madungundumi,dangwalmeri, kufsa, godisa,kacallari, kilbu and kundi, gairai, karanka, dagaceri | Water Supply | 20,000,000.00 | 4,221,662.04 | 25,000,000.00 |
| 90 | 70630 | Construction of concrate drainage at BNW town, BNW tasha, Sumburtu, Mara & Batu | Water Supply | | | 80,000,000.00 |
| 91 | 70630 | upgrading/rehabilitation of solar water scheme at Tsinkaina, Kasarwa, Isfari, Mariye, Matamu, tabuwa, Gajiran and kwasga | Water Supply | 10,000,000.00 | | 25,000,000.00 |
| 92 | 70630 | Construction of solar Water scheme at Dalari/Garin Malam Sadi/Wargale/gomari/ Kundi Ari Adam Cikinfitari, Ari/goje/Laraba and Garin Tudu Fajiginari zingindimmi, dolen kwana, matarar mai allo, tsamiyar zaki, bula malum, dunkumiwa, kazura, unguwar tsangaya birniwa fada, tsangayar yamma, gajarma & asha ruwa | Water Supply | 35,000,000.00 | | 35,000,000.00 |
| 93 | 70630 | complete solar water scheme at Zingindimi, Majjana, Rigar Albarka, Zaini, Matara, Mai allo, Dolen kwana Haushin dole, Kirilla, Tsamiyar Zaki, Jautari, Dunkurum Matarar Gudoma, S/unguwar gabas, Faja aganari, kantari, Sha da wanka, Dargazawa, Kokuga, Garin musa aand contribution to complete solar to senior Arabic Birniwa and Fulanin Difta | Water Supply | | | 10,000,000.00 |
| 94 | 70630 | Water reticulation Sline at BNW, at Laraba And bankware phase I and Kazura and Mariye | Water Supply | 5,000,000.00 | | 10,000,000.00 |
| 95 | 70630 | Water extension and reticulation aat BNW Town | Water Supply | | | 15,000,000.00 |
| 96 | 70630 | Conversion from Motorized to solar water scheme at 11 wards 2 unit par each ward | Water Supply | | | 10,500,000.00 |
| 97 | 70521 | Construction of Drainage/colvert at Kubuna unguwar Tsangaya, Diginsa, Kubsa, Layun adamu dan fulani Birniwa, Mataran Gura, Dolen Kwana, Kubsa Gari Tsirya, Karanka, Kaccalari, Kundi, Kazaura, isfari, Kazura Unguwar Yamma, &Matarar Gura tsangaya ongoing | Road | 10,000,000.00 | 9,461,648.95 | 30,000,000.00 |

BIRNIWA LOCAL GOVERNEMNT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|---|----------------------|----------------|--------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| 98 | 70630 | Renovation of juma'at prayer mosque at BRW Town, Birniwa jibwis, Birniwa tasha & jibwis | water supply | | | 25,000,000.00 |
| 99 | 70630 | Renovation of five daily prayer mosque at eleven wards | water supply | | | 21,000,000.00 |
| 100 | 70630 | construction of handpumps for various grave yard at Birniwa, Kazura, Kubna, Diginsa, Kacallari, Karanka, Fatu, Matarangura, Lawandi, Gatara, Marye, Isfari, Birniwa Tasha, Bula malam, & Bifeli | water supply | 20,000,000.00 | | 22,000,000.00 |
| 101 | 70630 | constrcution of handpump 2 unit at 11 wards | water supply | | | 30,000,000.00 |
| 102 | 70830 | construction of 5 Daily prayer Mosque at Barbura, Guruba, Matamu, Kukawa, Walawa, Kiba, Kundi, Kishinde, Dagilarinbatu, Laraba Mabam, Timberi and babban kwari ongoing | Works | 25,000,000.00 | 1,948,490.00 | 40,000,000.00 |
| 103 | 70131 | construction of Islamiyya primary school at Kachallari, gura Gura, diginsa, karanka, kazura , kubuna and Kazarai | Works | 20,000,000.00 | | 20,000,000.00 |
| 104 | 70810 | Construction of Juma'at Mosque at Kishinde, Gomari, Timberi, Mara, K/wuriya, Matamu, Isfari, Chilinfitari, Gajirin, Busuku, Goruba & Birniwa Town ongoing | Works | 40,000,000.00 | 9,570,798.00 | 40,000,000.00 |
| 105 | 70810 | Youth Empowerment programm sewing Machine, Dying Machine and POS machine | Social | 15,000,000.00 | | 30,000,000.00 |
| 106 | 70810 | logistic support, Support to Less Previllage | community | 10,000,000.00 | 4,560,000.00 | 27,700,000.00 |
| 107 | 70810 | construction of 5 daily Prayer Mosques two per each Ward | Works | | | 30,000,000.00 |
| 108 | 70810 | construction of 5 daily prayer Mosque at Dagilfanni, Kandawa, Birniwa, K/sarkin Fawa & Matarar Gura, Gajarma, Kirilla, Kundi, Timberi, B/kwari, Mara, Bullanchadi, Shada wanka, Dole, Tsangayarku, Karda, Yarda Birniwa LEA, qarin musa, kakori & kuzo yara | Works | | | 40,000,000.00 |

BIRNIWA LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimates | | 2025 APPROVED Estimates |
|--------------|-----------------|---|---------------------------------------|----------------|---------------|-------------------------|
| | | | | APPROVED 2024 | Actual 2024 | |
| 109 | 70810 | Purchase of Sport Equipment Ball, Jasee and Net | Information, Youths, Sports & Culture | 10,000,000.00 | | 15,000,000.00 |
| 110 | 70810 | purchase of amplifier for five daily prayers mosque | Information, Youths, Sports & Culture | 10,000,000.00 | | 15,000,000.00 |
| 111 | 70810 | procurement of motorcyl to local government information officer | Information, Youths, Sports & Culture | | | 2,000,000.00 |
| 112 | 70810 | construction of mini Stadium for various sport activities at birniwa | Building Section | 20,000,000.00 | | 35,000,000.00 |
| 113 | 70841 | Rehabilitation of feeder road from Dole to Kupsa, Kazura to Kuzere, Matara to Birniwa (ongoing) | Road | 20,000,000.00 | 16,375,952.00 | 20,000,000.00 |
| 114 | 70841 | construction of feeder road from Kupsa to Garanda/mariye 20km | Building Section | 40,000,000.00 | | 40,000,000.00 |
| 115 | 70630 | construction of feeder road from BNW to Mailindi (10km) | Building Section | | | 20,000,000.00 |
| 116 | 70630 | Empowerment to Mini Woman Business (Mai Danwake, Mai Awara, Mai Kosai and Others | Social | | | 12,000,000.00 |
| 117 | 70630 | Construction of 2 Nos. Public Conbiniance | Building Section | | | 55,000,000.00 |
| 118 | 70630 | Contribution for Sensitization and Capacity Building on Estimate Change Madigation | Building Section | | | 10,000,000.00 |

BIRNIWA LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Functions

| Project Code | Functional Code | Project Description | Implementation Dept. | 2024 Estimate | | 2025 APPROVED ESTIMATE |
|--------------|-----------------|--|--|------------------|----------------|------------------------|
| | | | | APPROVED | Actual 2024 | |
| | | Sectoral Summary | | | | |
| | | Grand Total by Functions | | 1,718,185,373.00 | 894,869,019.16 | 3,306,075,240.00 |
| | | 701 - General Public Services | | 416,115,584.00 | 518,890,719.67 | 655,000,000.00 |
| | | 704 - Economic Affairs | | 271,470,000.00 | 73,148,155.15 | 586,205,240.00 |
| | | | 705 - Enviromental Protection | 237,000,000.00 | 65,344,793.06 | 434,700,000.00 |
| | | 706 - Housing and Communnity Amenities | | 548,599,789.00 | 195,568,642.33 | 1,009,970,000.00 |
| | | | 707 - Health | - | - | - |
| | | | 708 - Recurrent , Culture and Religion | 15,000,000.00 | 9,461,468.95 | 121,500,000.00 |
| | | | 709 - Education | 230,000,000.00 | 32,455,240.00 | 498,700,000.00 |
| | | | | | | |
| | | | TOTAL ADMINISTRATIVE SECTOR | 416,115,584.00 | 518,890,719.67 | 655,000,000.00 |
| 1 | 70171 | Settlement of Outstanding Liabilities | Admin & General services | 34,722,189.00 | 26,638,858.67 | 40,000,000.00 |
| 2 | 70181 | Contribution to State and Local Government Joint Projects & Programmes. | Admin & General services | 150,000,000.00 | 409,404,986.00 | 200,000,000.00 |
| 3 | 70661 | Land Compensation | Lands & Survey | 10,000,000.00 | 2,500,000.00 | 30,000,000.00 |
| 4 | 70451 | Purchase of 4No. Utility Vehicles to the Office of the Chairman, Vice Chairman, Secretary and Speaker. | Admin & General services | | | 150,000,000.00 |
| 5 | 70451 | purchase of office Furnitures at LG secretariat furnishing staff quarters & PCH office | Admin & General services | 15,000,000.00 | | 15,000,000.00 |
| 6 | 70451 | Extension of water to new site at dolen kwana | RURAL WATER | 5,000,000.00 | | 5,000,000.00 |
| 7 | 70451 | Purchase of 2No. official vehicle to the office of the Chairman & DAGS (TOYOTA RAV4) and TOYOTA model | Admin & General services | 25,000,000.00 | 10,000,000.00 | |
| 8 | 70451 | Purchase of Local Government Mass Transit Vehicle | Admin & General services | | | 20,000,000.00 |
| 9 | 70451 | purchase of motorcycle to civilian JTF & security agent | Admin & General services | 20,000,000.00 | 10,346,875.00 | 20,000,000.00 |
| 10 | 70111 | General renovation of Local Government Secretariat | Building Section | 30,000,000.00 | | 30,000,000.00 |
| 11 | 70451 | purchase Security Agent Vehicle to Vigilantee | | | | 30,000,000.00 |
| 12 | 70451 | purchase of 2No. Toyota Hilux | Admin & General services | 106,393,395.00 | 60,000,000.00 | 100,000,000.00 |
| 13 | 70451 | contribution for the purchase of 1No. Toyota hilux for LGZI office ongoing | Admin & General services | 20,000,000.00 | | 15,000,000.00 |
| | | | 704 - Economic Affairs | 271,470,000.00 | 73,148,155.15 | 586,205,240.00 |
| 14 | 70451 | purchase of security equipment for civilian JTF and others | Admin & General services | | | 10,000,000.00 |
| 15 | 70111 | Renovation of LEA secretariat | Building Section | 20,000,000.00 | | |
| 16 | 70111 | Renovation of Duplex house Birniwa | Building Section | 15,000,000.00 | 9,922,872.04 | 20,000,000.00 |
| 17 | 70611 | Construction of 3 District Head House at Birniwa, Kazura and Diginsa | Building Section | 20,000,000.00 | 5,478,599.81 | |
| 18 | 70611 | construction of parlor & waiting room at district head house BNW | Building Section | | | 20,000,000.00 |
| 19 | 70611 | general renovation of district head house Birniwa | Building Section | | | 20,000,000.00 |
| 20 | 70611 | construction of House for Bulamas Across BNW LGA | Building Section | | | 40,000,000.00 |
| 21 | 70611 | construction of conference hall at Dutse LG Guest House with toilet and furniture's | Building Section | | | 50,000,000.00 |
| 22 | 70611 | General Renovation of senior & Junior Staff Quarters at birniwa | Building Section | 10,000,000.00 | 4,762,521.30 | 20,000,000.00 |
| 23 | 70611 | Renovation/extanal work at guest house Dutse LGA Ongoing | Building Section | | | 10,000,000.00 |
| 24 | 70611 | Construction openwell four unit at eleven wards (4 unit) | | | | 20,375,240.00 |

| | | | | | | |
|----|-------|---|--------------------------------------|-----------------------|----------------------|-----------------------|
| 25 | 70611 | construction of town hall at BNW | Building Section | | | 40,000,000.00 |
| 26 | 70421 | purchase of grains/Transportation for palliative at Birniwa | Agric Section | 10,000,000.00 | 9,730,400.00 | 30,000,000.00 |
| 27 | 70421 | construction of Slaughter House at Birniwa & Kupsa | Agric Section | 10,000,000.00 | 800,000.00 | 30,000,000.00 |
| 28 | 70422 | Roadside Tree Planting | Forestry Section | 5,000,000.00 | 5,150,000.00 | 10,000,000.00 |
| 29 | 70422 | Demarcation of Grazing Resevers, Cattle routes, forest boarder with drums to prevent incrutment & Establishment of minor irrigation at ququrum and kukori | Forestry Section | 15,000,000.00 | | 10,000,000.00 |
| 30 | 70422 | Danmodi rice millioniors initiaitive (Matamu BNW LG) | Forestry Section | | | 50,000,000.00 |
| 31 | 70422 | Tractor loan repayment | Agric Section | 66,470,000.00 | 33,235,002.00 | 11,000,000.00 |
| 32 | 70422 | women empowerment programme (Goat Breeding) | livestock Section | 15,000,000.00 | | 20,000,000.00 |
| 33 | 70422 | Drilling of 30 Tube well and purchase of 30 water pump generator at Birniwa | RURAL WATER | 10,000,000.00 | | 15,000,000.00 |
| 34 | 70422 | control of queller birds/ other insects | livestock Section | 5,000,000.00 | | 10,000,000.00 |
| 35 | 70422 | purchase of agro chemical and vetinery drugs to control out break & mobile vetinery clinic | | | | 20,000,000.00 |
| 36 | 70435 | Electrification Project at sumburtu/Ngawa/Dangwaleri/Malorin Kassim/Kanyya Karama/ taljari, Isfai,Dolen kwana, Adamri, Zain/ Abari, Karanka, kirilla, Madugunsumi/ Kuka inkiwa To Diginsa/kakori, Sabuwa Kupsan, Gabas, Karanka, kanya Karama milindi, Unguwa dankimo, kachallari , Gomari and kirlla ongoing | Electrical Section | 40,000,000.00 | 3,312,750.00 | 50,000,000.00 |
| 37 | 70422 | purchase of work bull initiative for each ward | livestock Section | | | 40,000,000.00 |
| 38 | 70435 | Relocation HT (TTC Line) 10km BNW to Meso | Electrical Section | | | 19,830,000.00 |
| 39 | 70435 | Extension Of Electrification at birniwa town ongoing | Electrical Section | 5,000,000.00 | 756,010.00 | 10,000,000.00 |
| 40 | 70435 | Purchase of Generator (30KVA) at Kubuna, Adamre & Marye 3 No. | Electrical Section | 25,000,000.00 | | 10,000,000.00 |
| | | | 705 - Enviromental Protection | 237,000,000.00 | 65,344,793.06 | 434,700,000.00 |
| 41 | 70435 | Purchase of Generator (100KVA) for Streetlight sound proof at Birniwa | Electrical Section | | | 20,000,000.00 |
| 42 | | Provision of Solar light at Rihabilitaion Center Biniwa | Electrical Section | | | 15,000,000.00 |
| 43 | | Provision of Solar light at Primary Schools Across Birniwa LEA | Electrical Section | | | 15,000,000.00 |
| 44 | | Provision of Solar lighting system at LG Secretariat | Electrical Section | | | 50,000,000.00 |
| 45 | 70435 | Provision of Solar street Light at 3 district Headquarters Birniwa, Diginsa & Kazura ongoing | Electrical Section | 15,000,000.00 | 7,213,986.04 | 25,500,000.00 |
| 46 | 70435 | Electrification projects H.T from Meso-Fage-Tamsugudogo-Gomarin matrar Gura - inkilbawa-munkawo- Gatari-Beguwa _ Bulamalum-Jajeri- Daceri-Kukawa - sumburtu, karanka kazura & kazarai | Electrical Section | 30,000,000.00 | 1,400,000.00 | 30,000,000.00 |
| 47 | 70411 | Construction of Markets Stalls at Kupsa, Kubuna, Karanka, Birniwa and Munkawo and Birniwa Mtor Park | Building Section | 20,000,000.00 | 9,780,250.00 | 30,000,000.00 |
| 48 | 70411 | Purchase of equipment for skills acquisition centre | Trade Section and Cooperatives | 10,000,000.00 | | 20,000,000.00 |
| 49 | 70411 | Construction 20No of Lockup Shops at Birniwa 5No at Diginsa and kupsa | Building Section | 10,000,000.00 | | 30,000,000.00 |
| 50 | 70411 | Construction Mini Motor Park at Kupsa | Building Section | 10,000,000.00 | | 30,000,000.00 |
| 51 | | Construction of open space shop in front of motor park kupsa | | | | 29,200,000.00 |
| 52 | 70521 | Control of Erosion | Road | 50,000,000.00 | 25,714,930.02 | 40,000,000.00 |
| 53 | 70521 | control gully erosion beside JIBWIS Mosque at Birniwa & Inkibilwa | Road | 10,000,000.00 | | 20,000,000.00 |
| 54 | 70521 | Construction of wetting shade for water milon market Birniwa and Birniwa to Kupsa junction, Kupsa, Buwa, Diginsa, Karanka, Gatara, Kirilla, Birniwa /malam Madori Junction, berseli & beguwa, Yarda and Kakori. | Lands & Survey | 15,000,000.00 | | 25,000,000.00 |
| 55 | 70521 | Purchase of working materials for census Exercise | planning & Statistic | 7,000,000.00 | | 10,000,000.00 |
| 56 | 70521 | wall fencing of grave yard & Juma'at Mosque Birniwa Kudu, Tsangaya arewa, Birniwa Tasha, Isfari, Kubna, Diginsa, Kachallari, Nguwa and Dole matara & kishinde | Building Section | 20,000,000.00 | 994,668.00 | 10,000,000.00 |
| 57 | 70521 | Purchase of Working materials for communal Groups | community Section | 10,000,000.00 | 4,603,704.00 | 15,000,000.00 |
| 58 | 70521 | contribution to community Deverlopment Project and programme | community Section | 10,000,000.00 | 15,637,255.00 | 20,000,000.00 |
| 59 | 70111 | Reconstruction of old LG guest House at Dutse | Building Section | 20,000,000.00 | | |

| | | | 706 - Housing and Community Amenities | 548,599,789.00 | 195,568,642.33 | 1,009,970,000.00 |
|----|-------|---|--|-----------------------|-----------------------|-------------------------|
| 60 | 70611 | provision of lockup shops at LG old guest House Dutse | Building Section | 20,000,000.00 | | 30,000,000.00 |
| 61 | 70521 | Earth filling across Birniwa Local Government | road Section | 20,000,000.00 | 7,428,027.00 | 30,000,000.00 |
| 62 | 70912 | 2% Contribution to Jigawa State University | Education | 30,000,000.00 | 35,500,502.41 | 45,000,000.00 |
| 63 | 70912 | contribution for the Purchase/repairs of Schools furniture | Education | 5,000,000.00 | | 15,000,000.00 |
| 64 | 70912 | Contribution for the Construction of 2 Classroom Block at JASS Birniwa Town & Birniwa Town | Education | 20,000,000.00 | | |
| 65 | 70912 | Construction of 1 block of 2 classroom Islamiyya schools at Rigat albarka, Inkibilwa, Are Adam, Diginsa, Birniwa tsangayar Liman, kazura, kubuna, kazarai, lawandi, batu, kacallari, munkawo & Karanka ongoing | Education | 20,000,000.00 | 7,952,627.79 | 30,000,000.00 |
| 66 | 70912 | contribution for the construction of one block of 2 class room each at Birniwa special model & Dolen kwana Primary School | Education | 25,000,000.00 | | 30,000,000.00 |
| 67 | 70912 | Educational Support for Student of Tertiary Institution | Education | 10,000,000.00 | 4,492,595.00 | 15,000,000.00 |
| 68 | 70912 | Delivery support for birniwa mama kits | Health | | | 20,000,000.00 |
| 69 | 70912 | Contribution for the supply of the instructional materials to LEA office Birniwa for distribution to primary school & junior school across Birniwa LG | Education | 10,000,000.00 | | 20,000,000.00 |
| 70 | 70912 | Construction of 1 Block Nomadic Islamiyya School at Jaruwa Kazura Ward and Kasiyo Matamu Ward. | | | | 30,000,000.00 |
| 71 | 70912 | contribution for the renovation/repair of primary school at 11 wards | | | | 20,000,000.00 |
| 72 | | Student care programme | Education | | | 67,000,000.00 |
| 73 | 70740 | construction of BHC, Health Post and PHC center at Dankorin Malam, Machinamari, Bula malum, Gwarga, Tsirya, Dala kaya, inkilbulwa, Gura gura, Kazare, Birniwa kakori, batu, Dagaceri, Karagura, Malorin Kasim, Kachallari, Kandawa, Karanka, Gajiran, Diginsa, Sumburutu, kazura, lawandi, ingawa, walawa, matamu, malindi, machanamari, fage, maduqunsumi, kandin wurva & isfari | Building Section | 30,000,000.00 | 5,774,448.72 | 20,000,000.00 |
| 74 | 70740 | Construction of Health post 2 unit at 11 wards | Health | | | 30,000,000.00 |
| 75 | 70740 | Equity Contribution to JICHMA | Health | | | 18,500,000.00 |
| 76 | 70740 | Purchase of insecticide treated mosquito net to pregnant women at Birniwa Town, Birniwa Tasha, Kazura, Kachalari Diginsa, Karanka Dangwalari, Kupsa, Kubuna and Dole | Preventive | 10,000,000.00 | | 10,000,000.00 |
| 77 | 70740 | support for the general renovation of Birniwa Special Primary School. | Building Section | | | 20,000,000.00 |
| 78 | 70740 | Construction of Health Post at Kuzo Yara, malindi, Isfari, Kishinde and Dagaceri ongoing | Building Section | 10,000,000.00 | 5,961,093.75 | 10,000,000.00 |
| 79 | 70740 | Construction of Primary Health center Zumburtu, Kazari, Masaiwa/Masaiwa kanbariwa, Karanka, Malorin Kasim | Building Section | 10,000,000.00 | 4,896,135.62 | |
| 80 | 70740 | Rehabilitation of Kazura ,PHC, Kubuna, Kanya, Matamu and Munkawo Malorin Kasim | Building Section | 10,000,000.00 | | 20,000,000.00 |
| 81 | 70740 | Construction of Midwifery Quarters, Solar Lightining and maternity clinic at birniwa town ongoing | Building Section | 60,000,000.00 | 55,000,000.00 | 100,000,000.00 |
| 82 | 70611 | Purchase of delivery Kits/Equipment for pregnant women across Birniwa LG health institution | Health | 10,000,000.00 | | 10,000,000.00 |
| 83 | 70630 | Purchase and supply of 25No of motorized Solar Submersible Pumps (SQ) | Water Supply | 40,000,000.00 | 12,516,675.00 | 30,000,000.00 |
| 84 | 70630 | Purchase of Hand Pumps Materials | Water Supply | 40,000,000.00 | 42,824,875.00 | 84,470,000.00 |
| 85 | 70630 | Construction of 55N0. Hand pumps (10 unit per ward) | Water Supply | 40,000,000.00 | 9,000,000.00 | 40,000,000.00 |
| 86 | 70630 | purchase of material/equipment for solar pump repairs across BNW LG | | | | 40,000,000.00 |
| 87 | 70630 | Conversion from Motorized to solar water pump solar system in kandaw, bursili, kazura, dangwameri, martu, unguwa, dagil fari, batu, kufsa, isfari, gusuku, kanya, dolen kwana, fagi , inkira inkiwa, zangayam, matana uku bilwa, gamburwa, and tsinkaina & dakaceri | Water Supply | 40,000,000.00 | | 20,000,000.00 |

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| 88 | 70630 | Conversion of motorised water scheme to solar powered scheme at Tsinkaina, Gamburwa, Karanka, Zangayam, Madun sumi, Kuka inkiwa, Yarda, Tsamiyar zaki, Dunkurum, Dakinba, Kan dawa, Matara Uku, Dolen kwana, Sha da wanka, Gajuran , Garin Musa & Kazura 2X11 wards, | Water Supply | 23,599,789.00 | | 40,000,000.00 |
| 89 | 70630 | Provisiion of solar steet light at birniwa, face 2 and madungundumi, dangwalmeri, kufsa, godisa, kacallari, kilbu and kundi, gairai, karanka, dagaceri | Water Supply | 20,000,000.00 | 4,221,662.04 | 25,000,000.00 |
| 90 | 70630 | Construction of concrete drainage at BNW town, BNW tasha, Sumburtu, Mara & Batu | Water Supply | | | 80,000,000.00 |
| 91 | 70630 | upgrading/rehabilitation of solar water scheme at Tsinkaina, Kasarwa, Isfari, Mariye, Matamu, tabuwa, Gajiran and kwasga | Water Supply | 10,000,000.00 | | 25,000,000.00 |
| 92 | 70630 | Construction of solar Water scheme at Dalari/Garin Malam Sadi/Wargale/gomari/ Kundi Ari Adam Cikinfitari, Ari/goje/Laraba and Garin Tudu Fajiginari zingindimmi, dolen kwana, matarar mai allo, tsamiyar zaki, bula malum, dunkumiwa, kazura, unguwar tsangaya birniwa fada, tsangayar yamma, gajarma & asha ruwa | Water Supply | 35,000,000.00 | | 35,000,000.00 |
| | | | 708 - Recurrent, Culture and Religion | 15,000,000.00 | 9,461,468.95 | 121,500,000.00 |
| 93 | 70630 | complete solar water scheme at Zingindimi, Majjana, Rigar Albarka, Zaini, Matara, Mai allo, Dolen kwana Hausin dole, Kirilla, Tsamiyar Zaki, Jautari, Dunkurum Matarar Gudoma, S/unguwar gabas, Faja aganari, kantari, Sha da wanka, Dargazawa, Kokuga, Garin musa aand contribution to complete solar to senior Arabic Birniwa and Fulanin Difta | Water Supply | | | 10,000,000.00 |
| 94 | 70630 | Water reticulation 5line at BNW, at Laraba And bankware phase I and Kazura and Mariye | Water Supply | 5,000,000.00 | | 10,000,000.00 |
| 95 | 70630 | Water extension and reticulation at BNW Town | Water Supply | | | 15,000,000.00 |
| 96 | 70630 | Conversion from Motorized to solar water scheme at 11 wards 2 unit par each ward | Water Supply | | | 10,500,000.00 |
| 97 | 70521 | Construction of Drainage/colvert at Kubuna unguwar Tsangaya, Diginsa, Kubsa, Layun adamu dan fulani Birniwa, Mataran Gura, Dolen Kwana, Kubsa Gari Tsirya, Karanka, Kaccalari, Kundi, Kazaura, isfari, Kazura Unguwar Yamma, & Matarar Gura tsangaya ongoing | Road | 10,000,000.00 | 9,461,648.95 | 30,000,000.00 |
| 98 | 70630 | Renovation of juma'at prayer mosque at BRW Town, Birniwa jibwis, Birniwa tasha & jibwis | water supply | | | 25,000,000.00 |
| 99 | 70630 | Renovation of five daily prayer mosque at eleven wards | Water supply | | | 21,000,000.00 |
| | | | 709 - Education | 230,000,000.00 | 32,455,240.00 | 498,700,000.00 |
| 100 | 70630 | construction of handpumps for various grave yard at Birniwa, Kazura, Kubna, Diginsa, Kacallari, Karanka, Fatu, Matarangura, Lawandi, Gatere, Marye, Isfari, Birniwa Tasha, Bula malam, & Birlfeli | water supply | 20,000,000.00 | | 22,000,000.00 |
| 101 | 70630 | constrcuction of handpump 2 unit at 11 wards | water supply | | | 30,000,000.00 |

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|-----|-------|---|---------------------------------------|---------------|---------------|---------------|
| 102 | 70830 | construction of 5 Daily prayer Mosque at Barbura, Guruba, Matamu, Kukawa, Walawa, Kiba, Kundi, Kishinde, Dagilarinbatu, Laraba Mabam, Timberi and babban kwari ongoing | Works | 25,000,000.00 | 1,948,490.00 | 40,000,000.00 |
| 103 | 70131 | construction of Islamiyya primary school at Kachallari, gura Gura, diginsa, karanka, kazura , kubuna and Kazarai | Works | 20,000,000.00 | | 20,000,000.00 |
| 104 | 70810 | Construction of Juma'at Mosque at Kishinde, Gomari, Timberi, Mara, K/wuriya, Matamu, Isfari, Chilinfitari, Gajirin, Busuku, Goruba & Birniwa Town ongoing | Works | 40,000,000.00 | 9,570,798.00 | 40,000,000.00 |
| 105 | 70810 | Youth Empowerment programm sewing Machine, Dying Machine and POS machine | Social | 15,000,000.00 | | 30,000,000.00 |
| 106 | 70810 | logistic support, Support to Less Previllage | community | 10,000,000.00 | 4,560,000.00 | 27,700,000.00 |
| 107 | 70810 | construction of 5 daily Prayer Mosques two per each Ward | Works | | | 30,000,000.00 |
| 108 | 70810 | construction of 5 daily prayer Mosque at Dagilfanni, Kandawa, Birniwa, K/sarkin Fawa & Matarar Gura, Gajarma, Kirilla, Kundi, Timberi, B/kwari, Mara, Bullanchadi, Shada wanka, Dole, Tsangayarku, Karda, Yarda Birniwa LEA, garin musa, kakori & kuzo yara | Works | | | 40,000,000.00 |
| 109 | 70810 | Purchase of Sport Equipment Ball, Jasee and Net | Information, Youths, Sports & Culture | 10,000,000.00 | | 15,000,000.00 |
| 110 | 70810 | purchase of amplifier for five daily prayers mosque | Information, Youths, Sports & Culture | 10,000,000.00 | | 15,000,000.00 |
| 111 | | procurement of motorcly to local government information officer | Information, Youths, Sports & Culture | | | 2,000,000.00 |
| 112 | 70810 | construction of mini Stadium for various sport activities at birniwa | Building Section | 20,000,000.00 | | 30,000,000.00 |
| 113 | 70841 | Rehabilitation of feeder road from Dole to Kupsa, Kazura to Kuzere, Matara to Birniwa (ongoing) | Road | 20,000,000.00 | 16,375,952.00 | 20,000,000.00 |
| 114 | 70841 | construction of feeder road from Kupsa to Garanda/mariye 20km | Building Section | 40,000,000.00 | | 40,000,000.00 |
| 115 | 70630 | construction of feeder road from BNW to Mailindi (10km) | Building Section | | | 20,000,000.00 |
| 116 | 70630 | Empowerment to Mini Woman Business (Mai Danwake, Mai Awara, Mai Kosai and Others | Social | | | 12,000,000.00 |
| | 70630 | Contribution for Sensitization and Capacity Building on Estimate Change Madiqation | Social | | | 10,000,000.00 |
| 117 | 70630 | Construction of 2 Nos. Public Conbiniance | Building Section | | | 55,000,000.00 |