

BRASS LOCAL GOVERNMENT COUNCIL

ESTIMATES 2025

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BRASS LOCAL GOVERNMENT COUNCIL
COMMENTARIES ON ESTIMATED RECURRENT REVENUE 2024
ECONOMIC CODE: REVENUE ITEM

1201	Taxes Revenue	--	No provision was made for the fiscal year 2024
120101	Personal Taxes	--	No provision was made for this fiscal year 2024
120102	Corporate Tax	--	The sum of Thirty-Five Million, Seven Hundred Thousand Naira (N 35,700,000.00)only is earmarked for collection this fiscal year 2024.
120201	Licenses-General	--	The sum of One Million, Eight Hundred and Six Thousand Naira (N1,806,000.00) only is earmarked for collection this fiscal year 2024.
120204	Fees-General	--	The sum of One Million, Two Hundred and Eighty-One Thousand Naira (N1,281,000.00) only is earmarked for collection this fiscal year 2024.
120205	Fines-General	--	The sum of Eight Hundred and Eighty- Two Thousand Naira (N882,000.00) Only is earmarked for collection this fiscal year 2024.
120206	Sales-General	--	The sum of One Million, Five Hundred and Eighty- FiveThousand, Five Hundred Naira (N1,585,500.00) only is earmarked for collection this fiscal year 2024.
120207	Earnings-General	--	The sum of One Million, Five Hundred and Twenty-Two Thousand, Five Hundred Naira (N1,522,500.00) Only is earmarked for collection this fiscal year 2024.
120208	Rent on Local Govt.- Buildings-General--		The sum of Eighth Hundred and Ninety-Two Thousand Five Hundred Naira (892,500.00) Only is earmarked for collection this fiscal year 2024..
120209	Rent on Land and Others	--	The sum of One Million, One Hundred and Forty-Four Thousand, Five Hundred Naira

			(N1,144,500.00) Only is earmarked -for collection this fiscal year 2024.
120210	Repayments-General	--	No provision was made for this fiscal year 2024.
120211	Investment Income	--	No provision was made for this fiscal year 2024.
120212	Interest Earned	--	No provision was made for this fiscal year 2024.
120213	Miscellaneous	--	The sum of One Million, Six Hundred and Seventeen Thousand Naira(1,617,000.00) Only is earmarked for this fiscal year 2024.
1101	statutory Allocation	--	Four Billion, One Hundred and Forty Million, Six Hundred and Thirty-Four Thousand, and Fifty-Seven Naira, and Sixty-Eight Kobo(N4,140,634,057.68) Only is earmarked for this fiscal year 2024.

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BRASS LOCAL GOVERNMENT OF BAYELSA STATE

COMPARATIVE ANALYSIS OF RECURRENT REVENUE ESTIMATE FOR THE FISCAL YEARS OF 2024 VS 2023

REVENUE ITEMS	2025	2024
Economic Code: 1201-Tax Revenue	00.00	00.00
Economic Code:120101 – Personal Taxes	00.00	00.00
Economic Code:120102-Corporate Tax (Tenement Rate)	32,545,000.00	35,700,000.00
Economic Code:120201- Licenses- General	2,300,000.00	1,806,000.00
Economic Code:120204 – Fees –General	2,093,000.00	1,281,000.00
Economic Code: 120205 – Fines – General	1,495,000.00	882,000.00
Economic Code: 120206 – Sales – General	1,725,000.00	1,585,500.00
Economic Code:120207- Earning– General	3,933,000.00	1,522,500.00
Economic Code:120208- Rent on Local Government Building – General	1,265,000.00	892,500.00
Economic Code: 120209 – Rent on Land and Others – General	2,001,000.00	1,144,500.00
Economic Code: 120210 – Repayment – General	00.00	00.00
Economic Code: 120211 – Investment Income	00.00	00.00
Economic Code:120212- Interest Earned	00.00	00.00
Economic Code: 120213- Miscellaneous	1,667,500.00	1,617,000.00
Economic Code: 1402 – Other capital receipt (Bailout fund)	00.00	00.00
Economic Code: 1403 – Transfer from Reserve Fund		00.00
	7,186,148,915.	
Economic Code: 1101- Government Share of FAAC	22	4,140,634,057.68
TOTAL		4,187,065,057.68

DIFFERENCE IN EXPECTED REVENUE PROFILE BETWEEN 2024 & 2023 = 296,345,816.07

**BRASS LOCAL GOVERNMENT COUNCIL
ANNUAL ESTIMATE 2025
CONSOLIDATED FINANCIAL STATEMENT**

1. REVENUE ITEMS	₦
i Statutory Allocation	1,241,557,186.70
ii Value Added Tax (VAT)	3,956,113,035.47
iii Electronic Money Transfer Levy	168,687,042.03
iv Distribution of Money Transfer Levy	00.00
v Non-Oil Revenue	48,578,899.79
vi Non-Oil Minerals	00.00
vii Solid Minerals	00.00
viii Forex Equalisation	00.00
ix Share Of Exchange Gain	1,771,212,751.23
x Independent Revenue	49,024,500.00
TOTAL	7,235,173,415.22
2. RECURRENT EXPENDITURE	
i. Personnel Costs	1,563,924,779.66
ii. Overhead Costs	297,806,530.00
iii. Miscellaneous-General	200,000,000.00

iv. Other Recurrent Cost (including unpaid salaries LG, Teachers& Health)	491,107,789.00
v. Grant and Contributions (Including Teachers' / Health workers Salaries)	846,280,494.46
TOTAL RECURRENT EXPENDITURE	3,174,406,947.00

Estimated Capital Expenditure	3,760,766,467.88
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3. TOTAL RECURRENT SURPLUS 2024

(a) Closing Balance for 2023	18,400,000.00
(b) External Loan	
(c) Internal Loan	
(d) Miscellaneous	

Project Balance for Capital Expenditure

TRANSFER TO RESERVE FUND	300,000,000.00
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TOTAL EXPENDITURE	7,235,173,415.00
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BRASS LOCAL GOVERNMENT OF BAYELSA STATE
PERCENTAGE ANALYSIS OF REVENUE/EXPENDITURE ESTIMATES 2024

REVENUE ITEMS	REVENUE ESTIMATES	% OF TOTAL REVENUE ESTIMATES
Statutory Allocation	1,241,557,186.70	38.30
Value Added Tax (VAT)	3,956,113,035.47	44.15
Electronic Money Transfer Levy	168,687,042.03	0.79
Distribution Of Money Transfer Levy	00.00	2.40
Non-Oil Revenue	48,578,899.79	1.07
Non-Oil Minerals	00.00	0.47
Solid Minerals	00.00	0.12
Forex Equalisation	00.00	1.30
Share Of Exchange Gain	1,771,212,751.23	10.30
Independent Revenue	49,024,500.00	1.1
TOTAL	7,235,173,415.22	100
EXPENDITURE ITEMS		
Personnel Costs	1,563,924,779.66	21.6
Overhead Costs	317,806,530.00	4.1
Miscellaneous – General	200,000,000.00	2.8
Grant and Contributions (Including Teachers’ Salaries)	621,567,848.48	8.6
Other Recurrent Cost (including unpaid salaries LG Staff/Teachers/Health Workers)	491,107,789.20	6.8
SUB TOTAL	3,174,406,947.34	43.9
Transfer To Reserve Fund	300,000,000.00	4.1
Add Capital Expenditure 2024	3,740,766,467.88	52.0
GRAND TOTAL	7,235,173,415.22	100

BRASS LOCAL GOVERNMENT COUNCIL

COMMENTARIES ON RECURRENT EXPENDITURE FOR THE FISCAL YEAR 2025

Four Billion, One Hundred and Eighty-Seven Million, and Sixty-Five Thousand and Fifty-Seven Naira, Sixty-Eight Kobo (**N7,235,173,415.22**) only is appropriated as recurrent expenditure for the fiscal year 2025

Out of this amount the sum of One Billion, One Hundred and Twenty-Eight Million, Five Hundred and Eighty- One Thousand, Five Hundred and Fifty- Six Naira, Thirty Kobo (**N1,128,581,556.30**) only is budgeted as personnel and overhead costs for council staff for the fiscal year 2024.

The breakdown is stated below:

		Personnel Cost	Overhead Cost
1.	Office of the Chairman (elected office)	32,919,772.44	106,453,200.00
2.	Secretary office	1,304,831.26	4,692,000.00
3.	The Council	2,971,600.00	47,817,000.00
4.	Administrative Dept.	680,278,57,.06	60,000,000.00
5.	Finance Dept.	164,868,310.56	25,000,000.00
6.	Education Dept.	70,511,188.08	3,000,000.00
7.	Agric. Dept.	15,240,624.84	3,000,000.00
8.	Works Dept.	260,692,288.00	5,000,000.00
9.	Budget & Planning	15,623,193.12	4,000,000.00
10.	HEALTH DEPT	356,710,602.00	50,000,000.00
10.			

While the sum of One Hundred Million Naira (**₦100,000,000.00**) only is budgeted as **Miscellaneous – General**, Eight Hundred and Forty-Six Million, Two Hundred and Eighty Thousand, Four Hundred and Ninety-Four Naira Forty-Six Kobo (**₦846,280,494.46**) only is budgeted as **Grant and Contributions** and Four Hundred and Thirty-Nine Million, Three Hundred and Twenty-Seven Thousand, Nine Hundred and Sixty-Two Naira, Sixty-Two Kobo (**₦439,327,962.62**) only is budgeted as **Other Recurrent Cost** for the fiscal year 2024.

BRASS LOCAL GOVERNMENT COUNCIL COMMENTARIES ON CAPITAL EXPENDITURE FOR THE FISCAL YEAR 2024

The Council proposes to spend the sum of (**₦7,235,173,415.22**) One Billion, Six Hundred and Seventy-Two Million, Eight Hundred and Seventy-Five Thousand, and Forty-Four Naira, Thirty kobo Only as Capital Expenditure for the fiscal year 2024.

The breakdown of the Capital Expenditure is as follow:

Economic Code: 230101 – Purchase of fixed assets-General: The sum of Sixty Million Naira (**₦60,000,000.00**) Only is appropriated for the purchase of Fixed Assets for this fiscal year 2024.

Economic Code: 230201 – Construction/Provision of fixed assets-General: The sum of One Billion, Four Hundred and Seven Million, Eight Hundred and Thirty-Three Thousand, Nine Hundred and Thirty-Seven Naira, Sixty-Four Kobo (**₦1,407,833,937.64**) only is appropriated for the construction/provision of fixed assets this fiscal year 2024.

Economic Code: 230301 – Rehabilitation/Repairs of fixed Assets –General: The sum One Hundred And Ninety One Million, Nine Hundred And Fifty-One Thousand, Eight Hundred And Four Naira, Eighty Kobo (**₦191,951,804.80**) only has been appropriated for Rehabilitation/Repairs of fixed Assets for this fiscal year 2024.

Economic Code: 230401 – Preservation of the Environment: The sum of Thirteen Million, And Eighty-Nine Thousand, Three Hundred And One Naira, Eighty-Six Kobo (**₦13,089,301.86**) Only has been appropriated for this fiscal year 2024.

Economic Code: 230501 – Acquisition of Non Tangible Assets: No Provision Was Made for this fiscal year 2024.

BRASS LOCAL GOVERNMENT COUNCIL

ANALYSIS OF REVENUE ESTIMATES FOR 2025 / ACTUAL REVENUE FOR 2024

	REVENUE ESTIMATES 2025	ACTUAL REVENUE 2023
STATUTORY ALLOCATION	1,241,557,186.70	647,351,682.70
VALUE ADDED TAX (VAT)	3,956,113,035.47	2,581,625,412.47
Electronic Money Transfer Levy	168,687,042.03	129,759,264.83
Distribution of Money Transfer Levy	00.00	00.00
Non-Oil Revenue	48,578,899.79	37,368,384.79
Non-Oil Minerals	00.00	00.00
Solid Minerals	00.00	00;00
Forex Equalization	00.00	00.00
Share of Exchange Gain	1,771,212,751.23	1,362,471,347.23
INDEPENDENT REVENUE	49,024,500.00	42,630.000.00
TOTAL PROPOSED REVENUE FOR 2025 /ACTUAL FOR 2024 =	7,235,173,415.22	4,187,065,057.68

BRASS LOCAL GOVERNMENT COUNCIL
SUMMARY OF ESTIMATES ON RECURRENT REVENUE 2025
ECONOMIC CODE: 12 INDEPENDENT REVENUE

Economic Code	REVENUE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
1201	TAX REVENUE	00.00	00.00	00.00
120101	PERSONAL TAXES	00.00	00.00	00.00
120102	CORPORATE TAX (TENEMENT RATE)	32,545,000.00	35,700,000.00	28,300,000.00
120201	LICENCES – GENERAL	2,300,000.00	1,806,000.00	2,000,000.00
120204	FEES – GENERAL	2,093,000.00	1,281,000.00	1,820,000.00
120205	FINES - GENERAL	1,495,000.00	882,000.00	1,300,000.00
120206	SALES – GENERAL	1,725,000.00	1,585,500.00	1,500,000.00
120207	EARNINGS - GENERAL	3,933,000.00	1,522,500.00	3,420,000.00
120208	RENT ON LOCAL GOVERNMENT BUILDINGS – GENERAL	1,265,000.00	892,500.00	1,100,000.00
120209	RENT ON LAND AND OTHERS – GENERAL	2,001,000.00	1,144,500.00	1,740,000.00
120210	REPAYMENT – GENERAL	00.00	00.00	
120211	INVESTMENT INCOME	00.00	00.00	
120212	INTEREST EARNED	00.00	00.00	
120213	MISCELLANEOUS	1,667,500.00	1,617,000.00	1,450,000.00
	TOTAL INDEPENDENT REVENUE	49,024,500.00	46,431,000.00	44,200,000.00
1101	GOVERNMENT SHARE OF FAAC	7,186,148,915.22	4,140,634,057.68	3,318,907,243.68
1402	OTHER CAPITAL RECEIPT (REFUND FROM PARIS CLUB)		00.00	00.00
1403	TRANSFER FROM RESERVE			
	TOTAL	7,235,173,415.22	4,187,065,057.68	3,363,107,243.68

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2025
ECONOMIC CODE: 12 INDEPENDENT REVENUE

ECONOMIC CODE: 120102-CORPORATE TAX

SUB CODE	REVENUE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
12010201	TENEMENT RATES9	32,545,000.00	35,700,000.00	34,000,000.00
	TOTAL	32,545,000.00	35,700,000.00	34,000.000.00

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2024
ECONOMIC CODE: 1202 -NON – TAX REVENUE
CODE: 120201-LICENSES – GENERAL

SUB CODE	REVENUE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
12020102	GOLDSMITH & GOLD DEALERS LICENSES			
12020105	RADIO/TELEVISION			
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	176,000.00	76,000.00	
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	50,000.00		
12020110	INLAND WATER-WAY LICENSE	150,000.00	150,000.00	
12020111	BAKE HOUSE LICENSE	100,000.00	100,000.00	
12020113	BRICK MAKING ETC LICENSE	50,000.00	50,000.00	
12020114	CART LICENSES	100,000.00	100,000.00	
12020115	DANE GUN LICENSES			
12020116	CATTLE DEALER LICENSES	100,000.00	30,000.00	
12020117	DRIED FISH AND MEAT LICENSES			
12020118	PET (DOG) LICENSES			
12020119	FISHING PERMITS	400,000.00	200,000.00	
12020120	HAWKERS PERMITS	200,000.00	100,000.00	
12020121	HUNTING PERMITS	300,000.00		
12020122	PRODUCE BUYING LICENSES			
12020123	ANIMAL HEALTH CERTIFICATE LICENSES			
12020124	ABBATOIR/SLAUGHTER LICENSES	150,000.00	100,000.00	80,000.00
12020125	RENEWAL OF FISHER LICENSES	124,000.00	50,000.00	40,000.00
12020126	TRACTOR HIRING SERVICES			
12020128	BOREHOLE DRILLING LICENSES		150,000.00	100,000.00
	TOTAL B/D		1,106,000.00	1,020,000.00

	TOTAL B/F	1,106,000.00	55,000.00	1,020,000.00
12020130	CINEMATOGRAPHIC LICENSES			
12020131	LIQUOR LICENSES		350,000.00	300,000.00
12020137	TRADE PERMIT LICENSES	250,000.00	250,000.00	300,000.00
12020138	RICE/MILL/CASSAVA GRINDING LICENSES	150,000.00	100,000.00	100,000.00
	TOTAL	2,300,000.00	1,806,000.00	1,720,000.00

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2024
ECONOMIC CODE: 1202 -NON – TAX REVENUE
CODE: 120204-FEES – GENERAL

SUB CODE	REVENUE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
12020404	TRADE UNION FEES	150,000.00	100,000.00	80,000.00
12020417	CONTRACTOR REGISTRATION FEES	450,000.00	350,000.00	300,000.00
12020418	MARRIAGE/DIVORCE FEES	400,000.00	250,000.00	220,000.00
12020419	ATTESTATION OF BACHELORHOOD SPINSTER HOOD FEES			
12020425	DISINFECTION OF PRODUCE FEES			
12020426	COURT SUMMONS FEES			
12020427	TENDER FEES	50,000.00		
12020436	BILL BOARD ADVERTISEMENT FEES	200,000.00	100,000.00	90,000.00
12020442	ASSOCIATION FEES			
12020443	BIRTH & DEATH REGISTRATION FEES	200,000.00	150,000.00	145,000.00
12020444	BURIAL FEES			
12020445	CHANGE OF OWNERSHIP FEES	193,000.00		65,000.00
12020446	AGRICULTURAL/VETERINARY SERVICES FEES			
12020448	DEVELOPMENT LEVIES	250,000.00	50,000.00	45,000.00
12020449	BUSINESS/TRADE OPERATION FEES	250,000.00	200,000.00	200,000.00
12020450	INSPECTION FEES	100,000.00	50,000.00	45,000.00
12020451	TIMBER AND FOREST FEES	50,000.00	31,000.001	30,000.00
12020453	APPLICATION FEES			
12020454	PARKING FEES			
	TOTAL	2,093,000.00	1,281,000.00	1,220,000.00

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2024
ECONOMIC CODE: 1202 - NON – TAX REVENUE
CODE: 120204-FINE – GENERAL

SUB CODE	REVENUE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
12020501	FINES-GENERAL	1,495, 000.00	882,000,00	00.00
	TOTAL	1,495,000.00	882,000.00	840,000.00

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2025
ECONOMIC CODE: 1202 - NON – TAX REVENUE
CODE: 120206-SALES – GENERAL

SUB CODES	REVENUE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
12020601	SALES OF JOURNALS AND PUBLICATIONS			
12020603	SALES OF ID CARDS	685,500.00	500,000.00	400,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	200,000.00	300,000.00	350,000.00
12020605	SALES OF VACCINES			
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	139,500.00	100,000.00	350,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICALS	200,000.00		
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	500,000.00	150,000.00	200,000.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS			
12020611	PROCEEDS FROM SALES OF GOVERNMENT VEHICLES			
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS			210,000.00
12020614	SALES OF GOVERNMENT BUILDINGS			
12020615	SALES OF UNIFORMS			
	TOTAL	1,725,000.00	1,585,500.00	1,510,000.00

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2025
ECONOMIC CODE: 1202 - NON – TAX REVENUE
CODE: 120207-EARNINGS – GENERAL

SUB CODES	REVENUE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
12020701	EARNINGS FROM CONSULTANCY SERVICES			
12020702	EARNINGS FROM LABORATORY SERVICES			
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENTS	550,000.00		
12020704	EARNINGS FROM THE USE OF GOVERNMENT VEHICLES			
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS	500,000.00	300,000.00	280,000.00
12020706	EARNINGS FROM TOLL GATES			
12020707	EARNINGS FROM MEDICAL SERVICES	193,000.00	50,000.00	100,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000,000.00	472,500.00	350,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES			
12020710	EARNINGS FROM GUEST HOUSES	600,000.00	200,000.00	200,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	800,000.00	400,000.00	340,000.00
12020712	ENVIRONMENTAL SANITATION SERVICES	350,000.00	100,000.00	180,000.00
	TOTAL	3,993,000.00	1,522,500.00	1,450,000.00

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2025
ECONOMIC CODE: 1202 - NON – TAX REVENUE
CODE: 120208-RENT ON GOVERNMENT BUILDING - GENERAL

SUB CODES	REVENUE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
12020801	RENT ON GOVERNMENT QUARTERS	500,000.00	350,000.00	330,000.00
12020802	RENT ON GOVERNMENT OFFICES	250,000.00	150,000.00	130,000.00
12020803	RENT ON GOVERNMENT BUILDINGS	250,000.00	198,000.00	190,000.00
12020804	RENT ON CONFERENCE CENTRES	265,000.00	190,000.00	200,000.00
12020805	RENT ON BUILDINGS AT AERODROMES			
	TOTAL	1,265,000.00	892,500.00	850,000.00

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2025
ECONOMIC CODE: 1202 - NON – TAX REVENUE
CODE: 120209-RENT ON LAND AND OTHERS - GENERAL

SUB CODES	REVENUE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
12020901	RENT ON GOVERNMENT LAND	400,000.00	144,500.00	140,000.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	351,000.00	200,000.00	180,000.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	200,000.00	150,000.00	140,000.00
12020905	LEASE RENTAL	800,000.00	500,000.00	450,000.00
12020906	RENTS ON GOVERNMENT PROPERTIES	250,000.00	200,000.00	180,000.00
	TOTAL	2,001,000.00	1,144,500.00	1,090,000.00

**BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2025
ECONOMIC CODE: 1202 - NON – TAX REVENUE
CODE: 120213-MISCELLANEOUS**

SUB CODES	REVEUNE DESCRIPTION	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
120213	MISCELLANEOUS	1,667,000.00	1,617,000.00	1,540,000.00
	TOTAL	1,667,000.00	1,617,000.00	1,540,000.00

**BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2025
ECONOMIC CODE: 110101-GOVERNMENT SHARE OF FAAC**

SUB HEAD	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2023
11010101	STATUTORY ALLOCATION	1,241,557,186.70	1,617,000.00	1,282,787,185.93
	TOTAL	1,241,557,186.70	1,617,000.00	1,282,787,185.93

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2025
ECONOMIC CODE: 110102 - GOVERNMENT SHARE OF VAT

SUB HEAD	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
11010201	SHARE OF VAT	3,956,113,035.47	1,848,832,180.21	1,479,865,744.21
	TOTAL	3,956,113,035.47	1,848,832,180.21	1,479,865,744.21

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT REVENUE 2025
ECONOMIC CODE: 110102 - GOVERNMENT SHARE OF OTHER REVENUE

SUB HEAD	DETAILS OF REVENUE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL REVENUE 2024
11010202	SHARE OF EXCHANGE GAIN	1,771,212,751.23	430,911,954.66	344,729,563.66
11010206	FOREX EQUALISATION	00.00	53,516,421.42	42,813,136.42
11010207	DISTRIBUTION OF MONEY TRANSFER LEVY	00.00	100,837,898.23	87,070,318.23
11010208	ELECTRONIC MONEY TRANSFER LEVY	168,687,042.03	33,323,988.24	26,659,190.2
11010304	SOLID MINERALS	00.00	5,251,217.78	4,200,973.78
11010306	NON OIL REVENUE	48,578,899.79	44,868,398.86	35,894,718.86
11010307	NON OIL MINERALS		19,606,015.35	15,686,412.35
	TOTAL	1,988,478,693.05	687,915,894.54	557,054,313.54

BRASS LOCAL GOVERNMENT COUNCIL
SUMMARY OF ESTIMATES ON RECURRENT EXPENDITURE 2024 VS 2025

SUB	EXPENDITURE DESCRIPTION	NO OF STAFF 2025-2024		ESTIMATE 2025			ESTIMATE 2024			EXPENDITURE JAN.-DEC. 2024
				PERSONAL COST	OVERHEAD COST	TOTAL	PERSONAL COST	OVERHEAD COST	TOTAL	PERSONAL COST TOTAL
0111001	OFFICE OF THE CHAIRMAN	16	2	32,919,772.44	100,297,530.00	139,372,972.44	3,037,453.04		152,865,340.42	27,939,386.24
0111013	OFFICE OF THE SECRETARY	1	1	1,304,831.26	12,692,000.00	5,996,831.26	00.00		9,801,563.06	1,134,635.88
0112647	COUNCIL	10	5	2,971,600.00	84,817,000.00	50,788,600.00	00.00		60,658,400.00	4,260,000.00
0125001	ADMINISTRATIVE DEPARTMENT	517	527	680,278,57.06	60,000,000.00	533,294,596.08	374,646,852.28	43,000,000.00	354,019,937.28	324,109,705.49
0220007	FINANCE	117	128	164,868,310.56	25,000,000.00	152,009,820.64	110,157,622.92	20,000,000.00	132,933,448.04	96,862,339.35
0517061	EDUCATION	40	28	70,511,188.08	3,000,000.00	54,839,756.64	48,260,676.24	3,000,000.00	35,574,437.32	39,915,678.51
0215001	AGRICULTURAL RESOURCES & SOCIAL DEVELOPMENT	10	10	15,240,624.84	3,000,000.00	16,839,613.08	9,320,118.96	3,000,000.00	11,082,634.04	7,029,457.01
0234001	WORKS, HOUSING, LAND & SURVEY	213	224	260,692,288.00	5,000,000.00	158,867,810.96	125,234,922.84	3,000,000.00	122,193,485.08	105,891,928.83
0220003	BUDGET & PLANNING	7	8	15,623,193.12	4,000,000.00	16,571,555.20	15,969,334.84	4,000,000.00	15,652,208.96	11,193,807.96
	HEALTH DEPT	104		356,710,602.00	20,000,000.00					
	TOTAL	931	961		258,962,200.00	1,128,581,556.30	686,626,981.08	76,000,000.00	894,781,454.20	618,336,939.27
220210	MISCELLANEOUS			200,000,000.00	100,000,000.00	100,000,000.00	00.00	60,000,000.00	31,571,400.00	60,000,000.00
2202	OTHER RECURRENT COST			491,107,789.20	327,327,962.62	327,327,962.62	00.00	366,934,936.80	180,080,263.18	366,934,936.80
2204	GRANTS CONTRIBUTION GENERAL			621,567,848.48			788,532,615.40		788,309,522.36	
N/A	TRANSFER TO RESERVE FUND			300,000,000.00			235,624,708.33		00.00	
	TOTAL		961		686,290,162.62	2,402,190,013.38	1,710,784,304.81	502,934,936.80	1,924,742,638.78	1,045,271,876.67

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2001. OFFICE OF THE CHAIRMAN (PERSONNEL COST)
ECONOMIC CODE 21010103. CONSOLIDATED CHARGES OF POLITICAL OFFICE HOLDERS

SUB HEAD	DETAILS OF REVENUE	NO OF STAFF	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
2101010301	CHAIRMAN	1	2,941,567.92	2,941,567.92	2,451,306.72
2101010302	VICE CHAIRMAN	1	2,518,351.48	2,518,351.48	2,098,626.48
2101010303	SUPERVISORS	5	7,200.000.00	7,200.000.00	6,000,000.00
2101010304	SPECIAL ADVICERS	5	14,400.000.00	14,400.000.00	12,000,000.00
2101010305	AIDES (PA, PS, CSO, PROROCOL 1& 2, SSA)	4	2,822,400.00	2,822,400.00	2,352,000.00
	TOTAL	16	29,822,319.40	29,822,319.40	24,901,933.20

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2024
ECONOMIC CODE 011100. OFFICE OF THE CHAIRMAN (PERSONNEL COST)
HEAD 2001-6 (INTERNAL AUDITOR)

		APPROVED ESTIMATE 2024			APPROVED ESTIMATE 2023			REVISED ESTIMATE 2023	ACTUAL EXPENDITURE JAN. – DEC. 2023	
CLASSIFICATION CODE AND TYPE	GRADE LEVEL	NO. OF STAFF	AMOUNT	K	NO. OF STAFF	AMOUNT	K		N	K
STAFF PERSONNEL	1									
	2									
	3									
	4									
	5									
	6									
TOTAL FROM 01-06										
	7									
	8									
	9									
	10									
	12		1,565,417	04	1	1,353,635	04		1,196,561	16
TOTAL FROM 07-12	1		1,565,417	04		1,353,635	04		1,196,561	16
	13				1	1,683,453	00		1,541,588	76
	14		2,131,599	96						
	15									
	16									
	17									
TOTAL FROM 13-17	1		2,131,599	96		1,683,453	00		1,541,588	76
TOTAL 01-17	2		3,697,017	00	2	3,037,453	00		2,738,149	92
ALLOWANCE										
TOTAL	2		3,697,017	00	2	3,037,453	04		2,738,149	92

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2024
HEAD 2001: OFFICE OF THE CHAIRMAN
ECONOMIC CODE: 0112202 – OVERHEAD-COST

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2024	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	5,000,000.00	500,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	10,000,000.00	500,000.00	
22020103	INTERNATIONAL TRAVEL AND TRANSPORT TRAINING			
22020104	INTERNATIONAL TRAVEL AND TRANSPORT OTHERS			
	SUB TOTAL	15,000,000.00	1,000,000.00	
	ECONOMIC CODE: 220202- UTILITIES GENERAL			
22020201	ELECTRICITY CHARGES			
22020202	TELEPHONE CHARGES	2,500,000.00	200,000.00	
22020203	INTERNET ACCESS CHARGES	2,000,000.00		
	SUB TOTAL	4,500,000.00	200,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES - GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000.00	300,000.00	
22020302	BOOKS			
22020303	NEWSPAPERS	1,000,000.00		
22020304	MAGAZINES AND PERIODICALS	1,000,000.00		

22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00		
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00		
	SUB TOTAL	7,500,000.00	300,000.00	
	ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL			
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	5,000,000.00		
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00		
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	3,000,000.00		
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENT			
22020405	MAINTENANCE OF PLANTS/GENERATORS			
22020406	OTHER MAINTENANCE SERVICES			
22020408	MAINTENANCE OF SEA BOATS	5,000,000.00		
	SUB TOTAL	18,000,000.00		
	ECONOMIC CODE: 220205 TRAINING-GENERAL			
22020501	LOCAL TRAINING	5,000,000.00		
22020502	INTERNATIONAL TRAINING			
	SUB TOTAL	5,000,000.00		
	ECONOMIC CODE: 220206 OTHER SERVICES - GENERAL			
22020601	SECURITY SERVICES	7,000,000.00		
22020602	OFFICE RENT			
22020603	RESIDENTIAL RENT			
22020604	SECURITY VOTE (INCLUDING OPERATION)	35,000,000.00		
22020605	CLEANING & FUMIGATION SERVICES			
	SUB TOTAL	42,000,000.00		

	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL			
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	500,000.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00		
22020803	PLANT/GENERATOR FUEL COST			
22020805	SEA BOAT FUEL COST	2,000,000.00		
22020806	COOKING GAS/FUEL COST			
	SUB TOTAL	5,000,000.00	500,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL			
22021001	REFRESHMENT AND MEALS	2,000,000.00	500,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE	2,000,000.00		
22021003	PUBLICITY AND ADVERTISEMENT	1,500,000.00		
22021004	MEDICAL EXPENSES LOCAL	1,000,000.00		
22021021	SPECIAL DAYS/CELEBRATIONS	2,953,200.00		
	SUB TOTAL	9,453,200.00	500,000.00	
	GENERAL OVERHEAD TOTAL	106,453,200.00	2,500,000.00	

**BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2024**

HEAD 2002: OFFICE OF THE SECRETARY

ECONOMIC CODE 21010103: CONSOLIDATED CHARGES OF POLITICAL OFFICE HOLDERS

CLASSIFICATION CODE	CLASSIFICATION OF EXPENDITURE	NO. OF STAFF	APPROVED ESTIMATE 2024	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
2101010301	SECRETARY	1	1,304,831.26	680,784.00	
2101010302	P.A 1 & 2, PROTOCOL				
2101010303	SPECIAL ADVISERS				
		1	1,304,831.26	680,784.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2024
HEAD 2002-OFFICE OF THE SECRETARY
ECONOMIC CODE: 0112202 – OVERHEAD-COST

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2024	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	1,000,000.00		
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	500,000.00	300,000.00	
22020103	INTERNATIONAL TRAVEL AND TRANSPORT TRAINING			
22020104	INTERNATIONAL TRAVEL AND TRANSPORT OTHERS			
	SUB TOTAL	1,500,000.00	300,000.00	
	ECONOMIC CODE: 220202- UTILITIES GENERAL			
22020201	ELECTRICITY CHARGES			
22020202	TELEPHONE CHARGES	400,000.00	100,000.00	
22020203	INTERNET ACCESS CHARGES	300,000.00	40,000.00	
22020204	SATELLITE BROADCASTING CHARGES	200,000.00		
	SUB TOTAL	900,000.00	140,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES - GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	100,000.00	
22020302	BOOKS			

22020303	NEWSPAPERS	100,000.00	50,000.00	
22020304	MAGAZINES AND PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00		
22020306	PRINTING OF SECURITY DOCUMENTS			
	SUB TOTAL	400,000.00	150,000.00	
	ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL			
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	200,000.00	350,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	100,000.00	
22020408	MAINTENANCE OF SEA BOATS	400,000.00	200,000.00	
	SUB TOTAL	800,000.00	650,000.00	
	ECONOMIC CODE: 220205 TRAINING-GENERAL			
22020501	LOCAL TRAINING			
22020502	INTERNATIONAL TRAINING			
	SUB TOTAL			
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL			
22020801	MOTOR VEHICLE FUEL COST	200,000.00	300,000.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		300,000.00	
22020803	PLANT/GENERATOR FUEL COST			
22020805	SEA BOAT FUEL COST	300,000.00		
	SUB TOTAL	500,000.00	600,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL			
22021001	REFRESHMENT AND MEALS	300,000.00	75,000.00	

22021002	HONORARIUM AND SITTING ALLOWANCE		50,000.00	
22021004	MEDICAL EXPENSES LOCAL	200,000.00	75,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	92,000,.00		
	SUB TOTAL	592.000.00	200,000.00	
	GENERAL OVERHEAD TOTAL	4,692,000.00	2,040,000.00	

**BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2024**

HEAD 2003: THE COUNCIL

ECONOMIC CODE 21010103: CONSOLIDATED CHARGES OF POLITICAL OFFICE HOLDERS

SUB CODE	DETAILS OF REVENUE	APPROVED ESTIMATE 2024	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
2101010301	LEADER OF LEGISTRATIVE ARM	5,616,000.00	5,616,000.00	
2101010302	DEPUTY LEADER	4,284,000.00	4,284,000.00	
2101010303	COUNCILLORS (8 of them)	31,680,000.00	31,680,000.00	
2101010304	CLERK OF THE HOUSE			
2101010305	DEPUTY CLERK			
2101010306	SERGEANT-AT-ARM			
2101010307	RECORDER 1 & 2			
2101010308	MAJORITY LEADERR			
2101010309	MINORITY LEADERR/CHIEF WHIP			
	TOTAL	41,580,000.00	41,580,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2024
HEAD 2003: THE COUNCIL
ECONOMIC CODE: 0112202 - OVERHEAD-COST

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2024	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	9,000,000.00	500,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	4,617,000.00		
22020103	INTERNATIONAL TRAVEL AND TRANSPORT TRAINING			
22020104	INTERNATIONAL TRAVEL AND TRANSPORT OTHERS			
	SUB TOTAL	13,617,000.00	500,000.00	
	ECONOMIC CODE: 220202 –UTILITIES - GENERAL			
22020201	ELECTRICITY CHARGES		100,000.00	
22020202	TELEPHONE CHARGES		100,000.00	
22020203	INTERNET ACCESS CHARGES	500,000.00		
22020204	SATELLITE BROADCASTING CHARGES	300,000.00		
	SUB TOTAL	800,000.00	200,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES - GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000.00	200,000.00	
22020302	BOOKS			
22020303	NEWSPAPERS	500,000.00	100,000.00	
22020304	MAGAZINES AND PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00		

	SUB TOTAL	1,400,000.00	300,000.00	
	ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL			
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	8,000,000.00	1,000,000.00	
22020408	MAINTENANCE OF SEA BOATS	7,000,000.00		
	SUB TOTAL	15,000,000.00	1,000,000.00	
	ECONOMIC CODE: 220206 OTHER SERVICES-GENERAL			
22020601	SECURITY SERVICES	4,000,000.00		
	SUB TOTAL	4,000,000.00		
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL			
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	1,000,000.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT/GENERATOR FUEL COST			
22020805	SEA BOAT FUEL COST / HIRE	4,000,000.00	1,000,000.00	
22020806	COOKING GAS/FUEL COST			
	SUB TOTAL	7,000,000.00	2,000,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES-GENERAL			
22021001	REFRESHMENT AND MEALS	1,000,000.00	250,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE	3,000,000.00	300,000.00	
22021003	PUBLICITY AND ADVERTISEMENT			
22021004	MEDICAL EXPENSES LOCAL		500,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00		
	SUB TOTAL	6,000,000.00	1050,000.00	
	GENERAL OVERHEAD TOTAL	47,817,000.00	5,550,000.00	

**BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2024
HEAD 2004: ADMINISTRATIVE DEPARTMENT
ECONOMIC CODE: 21-PERSONNEL COST**

ECONOMIC CODE 21010101 (SALARY)

		APPROVED ESTIMATE 2025			APPROVED ESTIMATE 2024			REVISED ESTIMATE 2023	ACTUAL EXPENDITURE JAN. – DEC. 2024	
CLASSIFICATION CODE AND TYPE	GRADE LEVEL	NO. OF STAFF	AMOUNT	K	NO. OF STAFF	AMOUNT	K		N	K
STAFF PERSONNEL	1	2	2,060,422	00	2	905,131	92		576,168	00
	2	3	3,137,744	88	2	950,260	08		749,155	00
	3	55	58,344,442	20	64	31,789,916	16		21,083,104	33
	4	39	42,036,345	00	57	30,339,002	28		18,812,820	00
	5	21	23,156,993	16	21	11,861,514	00		8,504,504	20
	6	59	66,634,602	36	92	59,845,543	68		33,518,974	15
TOTAL FROM 01-06			195,370,569	96	238	135,691,368	12		83,244,725	68
	7	237	292,946,703	48	176	194,349,099	84		128,367,337	29
	8	26	37,192,374	96	18	21,676,950	00		17,866,942	65
	9	16	25,657,488	00	12	16,820,532	00		11,750,836	33
	10	9	15,803,297	64	15	23,481,255	60		16,559,532	49
	12	14	29,189,314	56	18	31,995,576	72		22,809,795	33
TOTAL FROM 07-12			400,789,178	64	259	288,323,414	16		197,354,444	09
	13	17	38,291,055	00	9	17,532,045	00		17,757,953	00
	14	7	17,022,285	00	5	10,657,999	80		10,917,907	37
	15	6	18,503,879	76	3	8,171,939	88		7,903,220	33
	16	1	3,696,197	02	2	6,672,394	08		1,660,741	67
	17	1	6,605,435	04	1	6,245,435	04		5,270,713	33
TOTAL FROM 13-17			84,118,824	82	20	49,279,813	80		43,510,535	70
TOTAL FROM 01-17			680,278,573	06	517	473,294,596	08		324,109,705	49
ALLOWANCE										
TOTAL					517	473,294,596			324,109,705	49

**BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2004: ADMINISTRATIVE DEPARTMENT
ECONOMIC CODE: 0112202-OVERHEAD-COST**

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	10,000,000.00	10,000,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	7,000,000.00	5,000,000.00	
22020103	INTERNATIONAL TRAVEL AND TRANSPORT TRAINING			
22020104	INTERNATIONAL TRAVEL AND TRANSPORT OTHERS			
	SUB TOTAL	17,000,000.00	15,000,000.00	
	ECONOMIC CODE: 220202- UTILITIES GENERAL			
22020201	ELECTRICITY CHARGES			
22020202	TELEPHONE CHARGES	3,000,000.00	2,000,000.00	
22020203	INTERNET ACCESS CHARGES	1,000,000.00		
	SUB TOTAL	4,000,000.00	2,000,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES- GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00		
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	500,000.00	
	SUB TOTAL	4,000,000.00	1,500,000.00	
	ECONOMIC CODE: 220204 MAINTENANCE SERVICES–GENERAL			

22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	6,000,000.00	5,000,000.00	
22020408	MAINTENANCE OF SEA BOATS	5,000,000.00	3,000,000.00	
	SUB TOTAL	11,000,000.00	8,000,000.00	
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL			
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	4,000,000.00	
22020805	SEA BOAT FUEL COST	4,000,000.00	2,500,000.00	
	SUB TOTAL	9,000,000.00	6,500,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES-GENERAL			
22021001	REFRESHMENT AND MEALS	5,000,000.00	5,000,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE			
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	10,000,000.00	
	SUB TOTAL	15,000,000.00	15,000,000.00	
	GENERAL OVERHEAD TOTAL	60,000,000.00	48,000,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2005: FINANCE AND SUPPLY DEPARTMENT
ECONOMIC CODE: 21-PERSONNEL COST
ECONOMIC CODE 21010101 (SALARY)

		APPROVED ESTIMATE 2025			APPROVED ESTIMATE 2024			REVISED ESTIMATE 2023	ACTUAL EXPENDITURE JAN. – DEC. 2024	
CLASSIFICATION CODE AND TYPE	GRADE LEVEL	NO. OF STAFF	AMOUNT	K	NO. OF STAFF	AMOUNT	K		N	K
STAFF PERSONNEL	1				-	00	00		00	00
	2		1,060,808	04	1	475,130	04		312,718	00
	3		10,608,080	40	11	4,803,898	44		3,512,421	00
	4		4,311,420	00	6	3,162,000	24		2,018,125	33
	5		4,410,855	84	4	2,259,336	00		1,722,921	00
	6		12,423,400	44	13	8,456,435	52		5,127,276	33
TOTAL FROM 01-06			32,814,564	72	35	19,156,800	24		12,693,461	66
	7		64,275,226	08	49	48,587,274	96		35,748,427	53
	8		7,152,379	80	5	6,021,375	00		4,563,558	00
	9		8,017,965	00	6	8,410,266	00		5,817,850	67
	10		8,779,609	80	6	9,392,502	24		7,238,983	68
	12		10,424,755	20	9	15,997,788	36		13,849,201	41
TOTAL FROM 07-12			34,374,709	80	75	88,409,206	56		67,218,021	29
	13		15,766,905	00	1	1,947,999	00		4,282,196	00
	14		4,863,510	00	4	8,526,399	84		6,961,932	67
	15		6,167,959	92	1	2,723,979	96		700,292	68
	16				-	00	00		00	00
	17		6,605,435	04	1	6,245,435	04			
TOTAL FROM 13-17			33,403,809	96		19,443,813	84		5,006,435	04
TOTAL 01-17			164,868,310	56	117	127,009,820	64		16,950,856	39
ALLOWANCE										
TOTAL	1-17				117	127,009,820	64		16,950,856	39

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2005: FINANCE AND SUPPLY DEPARTMENT
ECONOMIC CODE: 0112202
OVERHEAD-COST

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	3,000,000.00	2,200,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	3,000,000.00	2,000,000.00	
22020103	INTERNATIONAL TRAVEL AND TRANSPORT TRAINING			
22020104	INTERNATIONAL TRAVEL AND TRANSPORT OTHERS			
	SUB TOTAL	6,000,000.00	4,200,000.00	
	ECONOMIC CODE: 220202 –UTILITIES - GENERAL			
22020201	ELECTRICITY CHARGES			
22020202	TELEPHONE CHARGES	1,400,000.00	1,400,000.00	
22020203	INTERNET ACCESS CHARGES	1,000,000.00		
	SUB TOTAL	2,400,000.00	1,400,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES- GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	1,300,000.00		

	SUB TOTAL	3,800,000.00	2,500,000.00	
	ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL			
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	2,800,000.00	2,000,000.00	
22020408	MAINTENANCE OF SEA BOATS	3,000,000.00	2,100,000.00	
	SUB TOTAL	5,800,000.00	4,100,000.00	
	ECONOMIC CODE: 220205 TRAINING-GENERAL			
22020501	LOCAL TRAINING		600,000.00	
22020502	INTERNATIONAL TRAINING			
	SUB TOTAL		600,000.00	
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL			
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	1,000,000.00	
22020805	SEA BOAT FUEL COST	2,000,000.00	500,000.00	
	SUB TOTAL	4,000,000.00	1,500,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES-GENERAL			
22021001	REFRESHMENT AND MEALS	500,000.00	500,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE			
22021021	SPECIAL DAYS/CELEBRATIONS	2,500,000.00	200,000.00	
	SUB TOTAL	3,000,000.00	700,000.00	
	GENERAL OVERHEAD TOTAL	25,000,000.00	15,000,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2006: EDUCATION DEPARTMENT
ECONOMIC CODE: 21-PERSONNEL COST

ECONOMIC CODE 21010101 (SALARY)

		APPROVED ESTIMATE 2025			APPROVED ESTIMATE 2024			REVISED ESTIMATE 2024	ACTUAL EXPENDITURE JAN. – DEC. 2024	
CLASSIFICATION CODE AND TYPE	GRADE LEVEL	NO. OF STAFF	AMOUNT	K	NO. OF STAFF	AMOUNT	K		N	K
STAFF PERSONNEL	1				-	00	00		00	00
	2				-	00	00		00	00
	3				-	00	00		00	00
	4				3	1,581,000	12		1,633,093	23
	5		2,205,427	92	-	00	00		00	00
	6					00	00		00	00
TOTAL FROM 01-06					3	1,581,000	12		1,633,093	23
	7		9,888,496	32	8	7,932,616	32		5,211,697	28
	8		10,013,331	72	14	16,859,850	00		9,395,522	67
	9		16,035,930	00	3	4,205,139	00		4,856,269	00
	10		5,267,765	88	5	7,827,085	20		4,775,371	33
	12		12,509,706	24	2	3,555,064	08		3,492,934	67
TOTAL FROM 07-12			57,715,230	16	32	40,379,754	60		27,731,794	95
	13				1	1,948,005	00		2,438,353	00
	14		14,590,530	00	3	4,594,799	88		4,871,538	00
	15				-	00	00		00	00
	16				1	3,336,197	04		3,240,899	33
	17				-	00	00		00	00
TOTAL FROM 13-17			14,590,530	00	5	9,879,001	92		10,550,790	33
TOTAL 01-17			70,511,188	08	40	51,839,756	64		39,915,678	51
ALLOWANCE										
TOTAL	01-17				40	51,839,756	64		39,915,678	51

**BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2006: EDUCATION DEPARTMENT
ECONOMIC CODE: 0112202
OVERHEAD-COST**

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	500,000.00	500,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	500,000.00	500,000.00	
22020103	INTERNATIONAL TRAVEL AND TRANSPORT TRAINING			
22020104	INTERNATIONAL TRAVEL AND TRANSPORT OTHERS			
	SUB TOTAL	1,000,000.00	1000,000.00	
	ECONOMIC CODE: 220202 –UTILITIES - GENERAL			
22020201	ELECTRICITY CHARGES			
22020202	TELEPHONE CHARGES	100,000.00	200,000.00	
22020203	INTERNET ACCESS CHARGES	100,000.00		
	SUB TOTAL	200,000.00	200,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES - GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	
	SUB TOTAL	300,000.00	300,000.00	
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS - GENERAL			

22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	
22020805	SEA BOAT FUEL COST	100,000.00		
	SUB TOTAL	600,000.00	500,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL			
22021001	REFRESHMENT AND MEALS	200,000	500,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE			
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00		
	SUB TOTAL	1,200,000.00	500,000.00	
	GENERAL OVERHEAD TOTAL	3,000,000.00	2,500,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2008: AGRICULTURAL AND NATURAL RESOURCE, SOCIAL DEV. DEPARTMENT
ECONOMIC CODE: 21-PERSONNEL COST

ECONOMIC CODE: 21010101 (SALARY)

		APPROVED ESTIMATE 2025			APPROVED ESTIMATE 2024			REVISED ESTIMATE 2024	ACTUAL EXPENDITURE JAN. – DEC. 2024	
CLASSIFICATION CODE AND TYPE	GRADE LEVEL	NO. OF STAFF	AMOUNT	K	NO. OF STAFF	AMOUNT	K		N	K
STAFF PERSONNEL	1	-	00	00	-	00	00		00	00
	2	-	00	00	-	00	00		00	00
'	3	-	00	00	-	00	00		00	00
	4	-	00	00	-	00	00		00	00
	5		3,308,141	88	3	4,934,502	00		934,038	00
	6				-	00	00		00	00
TOTAL FROM 01-06			3,308,141	00	3	4,934,502	00		934,038	00
	7		2,472,124	08	2	1,983,154	08		1,274,977	68
	8		4,291,427	88	3	3,612,825	00		2,088,552	00
	9				-	00	00		00	00
	10				-	00	00		00	00
	12		2,084,951	04	1	1,777,532	04		1,083,208	00
TOTAL FROM 07-12			8,848,503	00	6	7,373,511	12		4,446,733	68
	13	-	00		-	00	00		00	00
'	14	-	00		1	1,531,599	96		1,648,681	33
	15		3,083,979	96	'	00	00		00	00
	16				-	00	00		00	00
	17				-	00	00		00	00
TOTAL FROM 13-17			3,083,979	96	1	1,531,599	96		1,648,681	33
TOTAL 01-17			15,240,624	84	10	13,839,613	08		7,029,457	01
ALLOWANCE										
TOTAL	01-17				10	13,839,613	08		7,029,457	01

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2008: AGRICULTURAL AND NATURAL RESOURCES, SOCIAL DEV. DEPARTMENT
ECONOMIC CODE: 0112202
OVERHEAD-COST

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	500,000.00	500,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	500,000.00	500,000.00	
	SUB TOTAL	1,000,000.00	1,000,000.00	
	ECONOMIC CODE: 220202 –UTILITIES - GENERAL			
22020202	TELEPHONE CHARGES	100,000.00	300,000.00	
22020203	INTERNET ACCESS CHARGES	100,000.00		
	SUB TOTAL	200,000.00	300,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES- GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000.00		
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00		
22020306	PRINTING OF SECURITY DOCUMENTS	200,000.00		
	SUB TOTAL	6,000,000.00		
	ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES - GENERAL			
22020707	AGRICULTURAL CONSULTING		200,000.00	
	SUB TOTAL		200,000.00	
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS - GENERAL			

22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	
22020805	SEA BOAT FUEL COST	100,000.00		
	SUB TOTAL	600,000.00	500,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL			
22021001	REFRESHMENT AND MEALS	200,000.00	500,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE			
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00		
	SUB TOTAL	1,200,000.00	500,000.00	
	GENERAL OVERHEAD TOTAL	3,000,000.00	2,500,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2009: WORKS, HOUSING AND SURVEY DEPARTMENT
ECONOMIC CODE: 21-PERSONNEL COST
ECONOMIC CODE 21010101 (SALARY)

		APPROVED ESTIMATE 2025			APPROVED ESTIMATE 2024			REVISED ESTIMATE 2024	ACTUAL EXPENDITURE JAN. – DEC. 2024	
CLASSIFICATION CODE AND TYPE	GRADE LEVEL	NO. OF STAFF	AMOUNT	K	NO. OF STAFF	AMOUNT	K		N	K
STAFF PERSONNEL	1	4	4,120,884	00	4	1,810,263	84		1,152,336	00
	2	9	9,413,234	64	11	5,226,430	44		3,501,444	64
	3	95	100,776,763	80	95	47,188,213	80		31,933,601	44
	4	19	20,479,245	00	17	8,959,000	68		6,115,849	33
	5	13	14,335,281	48	12	6,346,008	00		4,701,737	67
	6	17	19,199,800	00	19	12,359,405	76		7,629,584	00
TOTAL FROM 01-06			168,325,205	92	158	81,889,322	52		55,034,553	08
	7	32	39,553,985	28	27	26,772,580	08		18,243,311	08
	8	5	7,152,379	80	6	7,225,650	00		4,742,541	33
	9	1	1,603,593	00	5	7,008,555	00		3,300,089	33
	10	5	8,779,609	80	3	4,696,251	12		3,696,992	33
	12	4	8,339,804	16	8	14,220,256	32		8,625,767	33
TOTAL FROM 07-12			65,429,372	04	49	59,923,292	52		38,608,701	40
	13	6	13,514,490	00	4	7,791,996	00		7,141,406	00
	14	4	9,727,020	00	2	4,263,199	92		5,107,268	33
	15		3,696,197	04	-	00	00		00	00
	16	1			-	00	00		00	00
	17				-	00	00		00	00
TOTAL FROM 13-17			26,937,707	04	6	12,055,195	92		12,248,674	33
TOTAL 01-17			260,692,288	00	213	153,867,810	96		105,891,928	83
ALLOWANCE										
TOTAL	01-17				213	153,867,810	96		105,891,928	83

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2009: WORKS, HOUSING AND SURVEY DEPARTMENT
ECONOMIC CODE: 0112202
OVERHEAD-COST

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	500,000.00	500,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	500,000.00	500,000.00	
	SUB TOTAL	1,000,000.00	1,000,000.00	
	ECONOMIC CODE: 220202 –UTILITIES - GENERAL			
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	
22020203	INTERNET ACCESS CHARGES	200,000.00		
	SUB TOTAL	400,000,00	200,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES - GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	500,000,00	300,000.00	
	SUB TOTAL	500,000,00	300,000.00	
	ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL			
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	500,000,00		
	SUB TOTAL	1,000,000.00		
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS-GENERAL			
22020801	MOTOR VEHICLE FUEL COST	300,000.00	500,000.00	

22020805	SEA BOAT FUEL COST	200,000.00		
	SUB TOTAL	500,000.00	500,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL			
22021001	REFRESHMENT AND MEALS	300,000.00	500,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE			
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00		
	SUB TOTAL	1,300,000.00	500,000.00	
	GENERAL OVERHEAD TOTAL	5,000,000.00	2,500,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2010 BUDGET PLANNING, RESEARCH & STATISTICS
ECONOMIC CODE: 21-PERSONNEL COST
ECONOMIC CODE 21010101 (SALARY)

		APPROVED ESTIMATE 2025			APPROVED ESTIMATE 2024			REVISED ESTIMATE 2024	ACTUAL EXPENDITURE JAN. – DEC. 2024	
CLASSIFICATION CODE AND TYPE	GRADE LEVEL	NO. OF STAFF	AMOUNT	K	NO. OF STAFF	AMOUNT	K		N	K
STAFF PERSONNEL	1		00	00	-	00	00			
	2	-	00	00	-	00	00			
	3	-	00	00	-	00	00			
	4	-	00	00	-	00	00			
	5	-	00	00	-	00	00			
	6	-	00	00	-	00	00			
TOTAL FROM 01-06			00	00	-	00	00			
	7	-	00	00	-	00	00			
	8	-	00	00	-	00	00			
	9	-	00	00	-	00	00			
	10	-	00	00	1	1,565,417	04		2,098,568	67
	12	3	6,254,853	12	4	7,110,128	16		5,121,359	33
TOTAL FROM 07-12			6,254,853	12	5	8,675,545	20		7,219,928	00
	13	2	4,504,830	00	-	00	00			
	14	2	4,863,510	00	2	3,896,010	00		3,973,879	96
	15	-	00	00		00	00			
	16	-	00	00		00	00			
	17	-	00	00		00	00			
TOTAL FROM 13-17					2	3,896,010	00		3,973,879	96
TOTAL 01-17			15,623,193	12	7	12, 571,555	20		11,193,807	96
ALLOWANCE										
TOTAL	01-17				7	12, 571,555	20		11,193,807	96

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2010: BUDGET PLANNING, RESEARCH & STATISTICS
ECONOMIC CODE: 0112202
OVERHEAD-COST

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	500,000.00	500,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	500,000.00	500,000.00	
	SUB TOTAL	1,000,000.00	1,000,000.00	
	ECONOMIC CODE: 220202 – UTILITIES - GENERAL			
22020202	TELEPHONE CHARGES	200,000.00	500,000.00	
22020203	INTERNET ACCESS CHARGES	200,000.00		
	SUB TOTAL	400,000.00	500,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES- GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	300,000.00		
	SUB TOTAL	800,000.00	500,000.00	
	ECONOMIC CODE: 220204 MAINTENANCE SERVICES - GENERAL			
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	200,000.00		
22020408	MAINTENANCE OF SEA BOATS	100,000.00		
	SUB TOTAL	300,000.00		

	ECONOMIC CODE: 220205 TRAINING - GENERAL			
22020501	LOCAL TRAINING	200,000.00		
	SUB TOTAL	200,000.00		
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS - GENERAL			
22020801	MOTOR VEHICLE FUEL COST	200,000.00	500,000.00	
22020805	SEA BOAT FUEL COST	200,000.00		
	SUB TOTAL	400,000.00	500,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL			
22021001	REFRESHMENT AND MEALS	200,000.00	500,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE			
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00		
	SUB TOTAL	1,200,000.00	500,000.00	
	GENERAL OVERHEAD TOTAL	4,000,000.00	3,000,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2010 HEALTH
ECONOMIC CODE: 21-PERSONNEL COST
ECONOMIC CODE 21010101 (SALARY)

		APPROVED ESTIMATE 2025			APPROVED ESTIMATE 2024			REVISED ESTIMATE 2024	ACTUAL EXPENDITURE JAN. – DEC. 2024	
CLASSIFICATION CODE AND TYPE	GRADE LEVEL	NO. OF STAFF	AMOUNT	K	NO. OF STAFF	AMOUNT	K		N	K
STAFF PERSONNEL	1				-	00	00			
	2	-			-	00	00			
	3	-			-	00	00			
	4	-			-	00	00			
	5	2	2,317,345	92	-	00	00			
	6	3	4,062,627	00	-	00	00			
TOTAL FROM 01-06		5	6,379,972	92	-	00	00			
	7	8	14,145,240	00	-	00	00			
	8	13	25,910,871	48	-	00	00			
	9	8	18,030,160	32	-	00	00			
	11	17	49,000,239	00						
	12	10	34,193,160	00						
TOTAL FROM 07-12			141,279,670	08						
	13	15	61,663,635	00						
	14	19	93,895,815	00						
	15	9								
	16	-								
	17	-								
TOTAL FROM 13-17			209,050,959	00						
TOTAL 01-17			356,710,602	00						
ALLOWANCE										
TOTAL	01-17									

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2010: BUDGET PLANNING, RESEARCH & STATISTICS
ECONOMIC CODE: 0112202
OVERHEAD-COST

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	500,000.00	500,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	500,000.00	500,000.00	
	SUB TOTAL	1,000,000.00	1,000,000.00	
	ECONOMIC CODE: 220202 – UTILITIES - GENERAL			
22020202	TELEPHONE CHARGES	200,000.00	500,000.00	
22020203	INTERNET ACCESS CHARGES	200,000.00		
	SUB TOTAL	400,000.00	500,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES- GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	300,000.00		
	SUB TOTAL	800,000.00	500,000.00	
	ECONOMIC CODE: 220204 MAINTENANCE SERVICES - GENERAL			
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	200,000.00		
22020408	MAINTENANCE OF SEA BOATS	100,000.00		
	SUB TOTAL	300,000.00		

	ECONOMIC CODE: 220205 TRAINING - GENERAL			
22020501	LOCAL TRAINING	200,000.00		
	SUB TOTAL	200,000.00		
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS - GENERAL			
22020801	MOTOR VEHICLE FUEL COST	200,000.00	500,000.00	
22020805	SEA BOAT FUEL COST	200,000.00		
	SUB TOTAL	400,000.00	500,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES - GENERAL			
22021001	REFRESHMENT AND MEALS	200,000.00	500,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE			
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00		
	SUB TOTAL	1,200,000.00	500,000.00	
	GENERAL OVERHEAD TOTAL	4,000,000.00	3,000,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2011- MISCELLANEOUS-GENERAL ON RECURRENT EXPENDITURE
ECONOMIC CODE: 220210

MISCELLANEOUS-GENERAL

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
	ECONOMIC CODE:220201-TRAVEL AND TRANSPORT-GENERAL			
22020101	LOCAL TRAVEL AND TRANSPORT TRAINING	20,000,000.00	7,000,000.00	
22020102	LOCAL TRAVEL AND TRANSPORT OTHERS	10,000,000.00	6,000,000.00	
22020103	INTERNATIONAL TRAVEL AND TRANSPORT TRAINING			
22020104	INTERNATIONAL TRAVEL AND TRANSPORT OTHERS			
	SUB TOTAL	30,000,000.00	13,000,000.00	
	ECONOMIC CODE: 220202 –UTILITIES - GENERAL			
22020201	ELECTRICITY CHARGES			
22020202	TELEPHONE CHARGES	4,000,000.00	4,000,000.00	
22020203	INTERNET ACCESS CHARGES	5,000,000.00	4,000,000.00	
	SUB TOTAL	9,000,000.00	8,000,000.00	
	ECONOMIC CODE: 220203 MATERIALS AND SUPPLIES - GENERAL			
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	5,000,000.00	3,000,000.00	
22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES AND PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS		2,000,000.00	

22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000.00		
	SUB TOTAL	10,000,000.00	5,000,000.00	
	ECONOMIC CODE: 220204 MAINTENANCE SERVICES-GENERAL			
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENT	5,000,000.00	3,000,000.00	
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			
22020408	MAINTENANCE OF SEA BOATS	5,000.000.00	4,000,000.00	
22020410	MAINTENANCE OF STREET LIGHTINGS			
220204011	MAINTENANCE OF COMMUNICATION EQUIPMENTS			
22020412	MAINTENANCES OF MARKET/PUBLIC PLACES			
22020413	MINOR ROAD MAINTENANCES			
	SUB TOTAL	10,000,000.00	7,000,000.00	
	ECONOMIC CODE: 220205 TRAINING-GENERAL			
22020501	LOCAL TRAINING	10,000,000.00	5,000,000.00	
22020502	INTERNATIONAL TRAINING			
	SUB TOTAL	10,000,000.00	5,000,000.00	
	ECONOMIC CODE: 220206 OTHER SERVICES - GENERAL			
22020604	SECURITY VOTE (INCLUDING OPERATION)			
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00		
	SUB TOTAL	10,000,000.00	3,000,000.00	

	ECONOMIC CODE: 220207 CONSULTING AND PROFESSIONAL SERVICES - GENERAL			
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING			
22020703	LEGAL SERVICES	10,000,000.00	6,000,000.00	
	SUB TOTAL	10,000,000.00	6,000,000.00	
	ECONOMIC CODE: 220208 FUEL AND LUBRICANTS - GENERAL			
22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	4,000,000.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT/GENERATOR FUEL COST			
22020805	SEA BOAT FUEL COST			
22020806	COOKING GAS/FUEL COST			
	SUB TOTAL	6,000,000.00	4,000,000.00	
	ECONOMIC CODE: 220210 MISCELLANEOUS EXPENSES-GENERAL			
22021001	REFRESHMENT AND MEALS	5,000,000.00	5,000,000.00	
22021002	HONORARIUM AND SITTING ALLOWANCE			
22021021	SPECIAL DAYS/CELEBRATIONS		4,000,000.00	
	SUB TOTAL	5,000,000.00	9,000,000.00	
	GENERAL OVERHEAD TOTAL	100,000,000.00	60,000,000.00	

**BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
HEAD 2012-GRANT AND CONTRIBUTION-GENERAL
ECONOMIC CODE 220401**

LOCAL GRANTS AND CONTRIBUTIONS

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
22040101	LOCAL GRANTS AND CONTRIBUTIONS			
22040102	GRANTS TO OTHER STATE GOVERNMENTS-CAPITAL			
22040103	GRANTS TO LOCAL GOVERNMENT-CURRENT			
22040104	GRANTS TO LOCAL GOVERNMENT-CAPITAL			
22040107	GRANTS PRIVATE COMPANIES-CURRENT			
22040108	GRANTS TO PRIVATE COMPANIES-CAPITAL			
22040109	GRANTS TO COMMUNITIES/NGO'S			
22040110	CONTRIBUTIONS FOR PRIMARY SCHOOL TEACHERS (SALARIES)	621,567,848.48	5,616,000.00	434,249,003.39
22040111	CONTRIBUTIONS FOR PRIMARY HEALTH CARE WOKERS(SALARIES)		4,284,000.00	301,647,078.76
	TOTAL	621,567,848.48	31,680,000.00	735,896,082.15

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF RECURRENT EXPENDITURE 2025
ECONOMIC CODE: 2202-OTHER RECURRENT COST

ECONOMIC CODE: 220201 SOCIAL BENEFITS

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	ACTUAL EXPENDITURE 2024
22020101	GRATUITY			
22020102	PENSON	272,094,585.85	234,793,383.81	226,745,488.85
22020103	DEATH BENEFITS			
22020104	COMMON SERVICES (INCLUDING BANK CHARGES)	27,510,290.44	26,364,028.80	22,925,242.44
22020105	BAILOUT REPAYMENTS			
22020106	UNPAID LOCAL GOVERNMENT STAFF SALARIES	52,800,000.00	55,200,000.00	
22020107	UNPAID TEACHERS SALARIES	52,800,000.00	55,200,000.00	
22020108	TRAINING FUND	59,502,912.91	38,170,550.01	49,585,760.91
22020109	UNPAID HEALTH WORKERS SALARIES	26,400,000.00	27,600,000.00	
	TOTAL	491,107,789.20	439,327,962.62	299,256,492.20

BRASS LOCAL GOVERNMENT COUNCIL
SUMMARY/PERCENTAGE OF ESTIMATED TOTAL CAPITAL EXPENDITURE 2025

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2024	PERCENTAGE OF TOTAL CAPITAL EXPENDITURE	ACTUAL EXPENDITURE 2024
2301	PURCHASE OF FIXED ASSETS-GENERAL	940,191,616.00	60,000,000.00	25	
2302	CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL	1,484,306,587.00	1,407,833,937.64	40	
2303	REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL	564,114,970.00	191,951,804.80	15	
2304	PRESERVATION OF THE ENVIRONMENT	564,114,970.00	13,089,301.86	15	
2304	ACQUISITION OF NON- TANGIBLE ASSETS	100,000,000		2.7	
2305	OTHER CAPITAL PROJECTS	88,038,324.88		2.3	

	TOTAL	3,760,766,467.88	1,672,875,04 4.30	100	
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**BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF CAPITAL EXPENDITURE 2024
ECONOMIC CODE: 23-CAPITAL EXPENDITURE
ECONOMIC CODE: 2301-FIXED ASSETS PURCHASED**

ECONOMIC CODE: 230101-PURCHASE OF FIXED ASSETS-GENERAL

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2025	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
23010109	PURCHASE OF SEA BOATS / ENGINE			
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS FOR OFFICES OF THE CHAIRMAN, VICE CHAIRMAN, POLITICAL SECRETARY AND PRINCIPAL OFFICERS	21,000,000.00		
23010113	PURCHASE OF OFFICE FURNITURE FOR COUNCIL OFFICE/CHAMBERS (LEGISLATIVE OFFICES)	5,000,000.00		
23010114	PURCHASE OF CLASSROOM FURNITURE FOR PRIMARY SCHOOLS IN OKPOAMA (KAIKO RDA)	34,000,000.00		
23010137	PURCHASE OF OFFICE FURNITURE FOR STAFF ROOM AND CLASSES AT STATE SCHOOL DIEMA		20,000,000.00	
23010138	PURCHASE OF CLASSROOM FURNITURE FOR BCM SCHOOL AKASSA		10,000,000.00	
23010139	PURCHASE OF CLASSROOM FURNITURE FOR CPS 1 TWON BRASS		10,000,000.00	
23010140	PURCHASE OF CLASSROOM FURNITURE FOR STATE SCHOOL OKUMBIRIBELEU		10,000,000.00	
	TOTAL B/D		50,000,000.00	

23010121	PURCHASE OF RESIDENTIAL FURNITURE			
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT/FURNITURES FOR PRIMARY HEALTH CENTER AT EWOAMA		10,000,000.00	
23010123	PURCHASE OF HEALTH/MEDICAL EQUIPMENT/FURNITURES FOR PRIMARY HEALTH CENTER AT OPU-OKUMBIRI		15,000,000.00	
23010124	PURCHASE OF HEALTH/MEDICAL EQUIPMENT/FURNITURES FOR PRIMARY HEALTH CENTER AT OGINIBIRI		15,000,000.00	
23010125	PURCHASE OF HEALTH/MEDICAL EQUIPMENT/FURNITURES FOR PRIMARY HEALTH CENTER AT IBIDI		15,000,000.00	
23010126	PURCHASE OF HEALTH/MEDICAL EQUIPMENT/FURNITURES FOR PRIMARY HEALTH CENTER AT BUOMA		15,000,000.00	
23010127	PURCHASE OF FIRE FIGHTING EQUIPMENT			
23010128	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT			
23010129	PURCHASE OF LIBRARY BOOKS & EQUIPMENT			
	TOTAL	60,000,000.00	120,000,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF CAPITAL EXPENDITURE 2024
ECONOMIC CODE: 23-CAPITAL EXPENDITURE
ECONOMIC CODE: 2302-CONSTRUCTION/PROVISION

ECONOMIC CODE: 230201-CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2024	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
23020101	CONSTRUCTION/PROVISION AND OF RIGID PAVEMENT CONCRETE ROAD FENCING OF CHAIRMAN'S RESIDENCE	12,430,000.00		
23020102	CONSTRUCTION/PROVISION OF ONE TWO BEDROOM FLAT AND NINE ONE BEDROOM FLATS FOR COUNCILLORS AT TWON	142,831,900.00	10,000,000.00	
23020103	CONSTRUCTION/PROVISION OF RESTAURANT/BAR AT TWON BRASS		10,000,000.00	
23020104	CONSTRUCTION/PROVISION OF HOUSING STAFF QUARTERS AT CPS MINIANGBA		30,000,000.00	
23020105	CONSTRUCTION/PROVISION OF NEIGHBOURHOOD WATER SCHEME AT IMBIKIRI WARD 2	15,900,000.00		
23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTER AT LIAMA	37,718,800.00		
23020107	CONSTRUCTION/PROVISION OF CONCRETE ROAD AT OKPOAMA		50,000,000.00	
23020108	CONSTRUCTION/PROVISION OF CONCRETE ROAD AT IMBIKIRI/ KEMMER-AMA		50,000,000.00	
23020109	CONSTRUCTION/PROVISION OF CONCRETE ROAD AT SANGANA		50,000,000.00	
23020110	CONSTRUCTION/PROVISION OF CONCRETE ROAD AT OGBOKIRI		50,000,000.00	
23020111	CONSTRUCTION/PROVISION OF CONCRETE ROAD AT LIAMA (BRASS RDA)	130,000,000.00		
23020113	CONSTRUCTION/PROVISION OF CONCRETE ROAD AT ODIOMA/DIEMA		50,000,000.00	
23020114	CONSTRUCTION/PROVISION OF CONCRETE RIGID PAVEMENT CONCRETE	16,338,000.00		

	ROAD AT CAMERON-AMA TWON BRASS WARD 1			
23020115	CONSTRUCTION/PROVISION OF CONCRETE RIGID PAVEMENT CONCRETE ROAD AT EWOAMA WARD 3	15,720,120.00		
23020116	CONSTRUCTION/PROVISION OF RIGID CONCRETE PAVEMENT ROAD AT IMBIKIRI	57,904,761.33		
23020117	CONSTRUCTION/PROVISION OF PAVEMENT CONCRETE ROAD AT MINIBIE	290,034,545.11		
23020118	CONSTRUCTION/PROVISION OF MALE AND FEMALE CONCRETE REST ROOMS AT OTUO WARD 10	16,400,000.00		
23020119	CONSTRUCTION OF TEN ROOM MALE AND FEMALE CONCRETE REST ROOMS AT ODIOMA WARD 5	18,900,000.00		
23020120	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS SIX CLASSROOM BLOCK, TEACHERS GENERAL OFFICE AND STORE AT MINIANGBA	61,598,810.00	20,000,000.00	
23020123	CONSTRUCTION/PROVISION OF COMMUNITY PLAYGROUND AT BELETIAMA WARD 6	14,200,000.00		
23020124	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES			
23020125	CONSTRUCTION/PROVISION OF CONCRETE ROADS LINKING TWON BRASS MARKET		10,000,000.00	
23020126	CONSTRUCTION/PROVISION OF EGWEAMA/ LIAMA UNITY ROAD		20,000,000.00	
23020129	CONSTRUCTION/PROVISION OF TEN ROOM MALE AND FEMALE CONCRETE RESTROOMS AT OGBO-POLO OKPOAMA WARD 4	14,200,000.00		
23020130	CONSTRUCTION/PROVISION OF TWO CONCRETE RESTROOMS AT EWOAMA(KAIKO)	35,200,000.00		
23020131	CONSTRUCTION/PROVISION OF INFRASTRUCTURES MALE AND FEMALE BLOCK BUILDING RESTROOMS AT OGBOKIRI WARD 7	16,100,000.00		
	TOTAL B/D	895,476,936.44	350,000,000.00	
23020132	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES (TOWN HALL) AT BELETIAMA(BRASS RDA)	88,723,316.75		
23020133	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES (TOWN HALL)	14,600,000.00		

	AT ITOHONO-AMA WARD 9			
23020134	CONSTRUCTION/PROVISION OF BOUNDARY PILLARS/RIGHT OF WAYS			
23020135	CONSTRUCTION OF CONCRETE FOOT BRIDGE AT DIEMA(KAIKO)	45,000,000.00		
23020136	CONSTRUCTION/PROVISION OF CONCRETE ROAD AT EWOAMA TOWNHALL ROAD(KAIKO RDA)	60,700,067.20		
23020137	CONSTRUCTION/PROVISION OF TWO CULVERTS AT KONGHO (AKASSA RDA)	160,563,107.25		
23020138	CONSTRUCTION/PROVISION OF TWO CULVERTS AT MINIBIE(AKASSA RDA)	60,713,576.00		
23020139	CONSTRUCTION AND PROVISION OF SECURITY BUILDING FOR CERTIFIED HUNTERS AND COMMUNITY SAFETY CORPS AND OTHER SAFETY OUTFITS AT AKASSA	33,800,000.00		
23020140	CONSTRUCTION/PROVISION - DESIGN AND ROOFING OF JOHN POLO (COMMUNITY PLAYGROUND) AT EWOAMA	33,356,934.00		
23020141	CONSTRUCTION/PROVISION OF SIX ROOM COMMUNITY LIAISON GUEST HOUSE AT OGINIBIRI WARD 8	14,900,000.00		
	TOTAL	1,407,833,937.64	350,000,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF CAPITAL EXPENDITURE 2024
ECONOMIC CODE: 23-CAPITAL EXPENDITURE
ECONOMIC CODE: 2303-REHABILITATION/REPAIRS

ECONOMIC CODE: 230301-REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2024	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
23030101	REHABILITATION/REPAIRS- CHAIRMAN’S RESIDENCE	53,951,872.00		
23030103	REHABILITATION/REPAIRS HOUSING- PRINCIPAL OFFICERS RESIDENCE	15,000,000.00		
23030105	REHABILITATION/REPAIRS – STATE SCHOOL LIAMA- OGBO	95,000,000.00	30,000,000.00	
23020107	REHABILITATION/REPAIRS – HOSPITAL/HEALTH CENTERS AT IBIDI	45,000,000.00	10,000,000.00	
23020108	REHABILITATION/REPAIRS – HOSPITAL/HEALTH CENTERS AT BEKEKIRI AND BUOMA		15,000,000.00	
23020109	REHABILITATION/REPAIRS – HOSPITAL/HEALTH CENTERS AT OPU-OKUMBIRI	48,000,000.00	10,000,000.00	
23030110	REHABILITATION/REPAIRS – HOSPITAL/HEALTH CENTERS AT SANGANA	55,000,000.00	15,000,000.00	
23030122	REHABILITATION/REPAIRS - FOUR ROOM COMMON OFFICES FOR COMMUNITY SAFETY CORPS AT TWON			
23030128	REHABILITATION/REPAIRS-COMMUNITY PRIMARY SCHOOL OKPOAMA	75,000,000.00		
23030129	REHABILITATION/REPAIRS-COMMUNITY PRIMARY SCHOOL KONGHO			
23030130	REHABILITATION/REPAIRS-COMMUNITY PRIMARY SCHOOL MINIBIE	83,000,000.00		
23030131	REHABILITATION/REPAIRS OF STBARNABA SSCHOO 11 TWON BRASS	70,000,000.00	10,000,000.00	
23030132	REHABILITATION/REPAIRS OF MIGRANT FISHERMEN SCHOOL EGEREGERE		10,000,000.00	
23030133	REHABILITATION/REPAIRS OF CPS EREWEI KONGHO		10,000,000.00	
23030134	REHABILITATION/REPAIRS OF STAFF QUARTERS AT STATE SCHOOL OKUMBIRIBELEU		20,000,000.00	
23030135	REHABILITATION AND REPAIRS OF COMMUNITY PRIMARY SCHOOL1 TWON BRASS	85,000,000.00		

23030136	REHABILITATION/REPAIRS OF STAFF QUARTERS AT PHC TWON BRASS		20,000,000.00	
	TOTAL	191,951,804.80	150,000,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ECONOMIC CODE: 23-CAPITAL EXPENDITURE
ECONOMIC CODE: 2304-PRESERVATION OF THE ENVIRONMENT
ECONOMIC CODE: 230401-PRESERVATION OF THE ENVIRONMENT

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2024	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
23040101	TREE PLANTING			
23040102	EROSION & FLOOD CONTROL		45,000,000.00	
23040103	WILD LIFE CONSERVATION			
23040104	INDUSTIRAL POLLUTION PREVENTION & CONTROL		15,000,000.00	
23040105	WATER POLLUTION PREVENTION & CONTROL REMOVAL OF WATER HYANCINTH		40,000,000.00	
23040106	DESILTING OF CREEKS IN THE CREEKS AROUND THE COUNCIL AREA	13,089,301.86		
	TOTAL	13,089,301.86	100,000,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
ESTIMATES OF CAPITAL EXPENDITURE 2024
ECONOMIC CODE: 23-CAPITAL EXPENDITURE
ECONOMIC CODE: 2305-OTHER CAPITAL PROJECTS

ECONOMIC CODE: 230501-ACQUISITION OF NON TANGIBLE ASSETS

SUB HEAD	CLASSIFICATION OF EXPENDITURE	APPROVED ESTIMATE 2024	APPROVED ESTIMATE 2023	ACTUAL EXPENDITURE 2023
23050101	RESEARCH AND DEVELOPMENT	00.00	5,000,000.00	
23050102	COMPUTER SOFTWARE ACQUISITION	00.00	3,000,000.00	
23050103	MONITORING AND EVALUATION	00.00	2000,000.00	
23050104	ANNIVERSARIES/CELEBRATIONS	00.00	15,000,000.00	
23050107	MARGIN FOR IN CREASE IN COST	00.00	5,000,000.00	
23050108	EMPOWERMENT OF WOMEN AND YOUTH	00.00		
	TOTAL	00.00	30,000,000.00	

BRASS LOCAL GOVERNMENT COUNCIL
COMMENTARIES ON THE TOTAL BUDGET ESTIMATE FOR THE FISCAL YEAR 2024

The Council proposes the sum of Four Billion, One Hundred and Eighty-Seven Million, And Sixty-Five Thousand, And Fity-Seven Naira, Sixty-Eight Kobo (~~₦~~ 4,187,065,057.68) Only as total estimated revenue for this fiscal year 2024.

The above stated revenue will be generated thus:

Economic Code: 1101 – Government Share of FAAC: The sum of Four Billion, One Hundred and Forty Million, Six Hundred and Thirty-Four Thousand, and Fifty-Seven Naira, Sixty-Eight Kobo (~~₦~~ 4,140,634,057.68) only is earmarked as expected share from FAAC for the fiscal year 2024.

Economic Code: 1200 – Independent Revenue: The sum of Forty-Six Million, Four Hundred and Thirty-One Thousand Naira (N46,431,000.00) only is earmarked as expected independent revenue for the fiscal year 2024.

While below is the Expenditure Estimate profile:

Economic Code: 210101 – Personnel Cost: The sum of Eight Hundred and Sixty-Nine Million, Six Hundred and Nineteen Thousannd, Three Hundred and Fifty-Six Naira, Thirty Kobo (N869,619,356.30) Only is set aside as Personnel Cost for the fiscal year 2024.

Economic Code: 011220 – Overhead Cost: The sum of Two Hundred and Fifty- Eight Million, Nine Hundred and Sixty- Two Thousand Two Hundred Naira (~~₦~~258,962,200.00) Only is set aside as Overhead Cost for the fiscal year 2024.

Economic Code: 220210 – Miscellaneous - General: The sum of One Hundred Million Naira (~~₦~~100,000,000.00) Only has been earmarked as Miscellaneous - General - General for the fiscal year 2024.

Economic Code: 220401– Grant and Contribution - General: The sum of Eight Hundred and Forty-Six Million, Two Hundred and Eighty Thousand, Four Hundred and Ninety- Four Naira, Forty- Six Kobo (~~₦~~846,280,494.46) Only has been earmarked as Grant and Contribution - General for the fiscal year 2024.

Economic Code: 220201 – Other Recurrent Cost (Social Benefits): The sum of Four Hundred And Thirty-Nine Million, Three Hundred and Twenty-Two Thousand, Nine Hundred and Sixty-Two Naira, Sixty-Two Kobo (N439,322,962.62) Only has been earmarked as Social Benefit for the fiscal year 2024.

Economic Code: 230000 –Capital Project: The sum of One Billion, Six Hundred and Seventy-Two Million, Eight Hundred and Seventy- Five Thousand, and Forty-Four Naira Thirty Kobo (~~₦~~1,672,875,044.30) Only has been appropriated as capital project fund for the fiscal year 2024.
