

Budget Code	Details of Revenue	2024 Approved Estimates (N)	2023	
			Approved Estimates (N)	Outturns (N)
1	Revenue	3,663,895,604	2,983,999,377	1,881,552,435
11	LOCAL GOVT. SHARE OF FAAC	3,644,255,533	2,730,000,000	1,871,078,665
1101	Local Government Share of FAAC Revenue	3,644,255,533	2,730,000,000	1,871,078,665
110101	Statutory Allocation	1,014,338,055	1,600,000,000	766,020,409
110102	Value Added Tax	1,116,775,998	900,000,000	677,850,665
110103	Other FAAC Revenues	1,513,141,480	230,000,000	427,207,591
12	INDEPENDENT REVENUES	16,560,000	10,900,000	10,403,770
1201	Tax Revenue	100,000	100,000	870,000
120101	Personal Incomes Tax	100,000	100,000	70,000
120102	Corporate Taxes		-	
120103	Other Taxes		-	
1202	Non-Tax Revenue	16,460,000	10,800,000	10,473,770
120201	Licenses - General	1,420,000	1,000,000	817,000
120202	Mining Rents			
120203	Royalties			
120204	Fees - General	6,620,000	6,550,000	8,150,500
120205	Fines - General			
120206	Sales - General	1,550,000		
120207	Earnings - General	2,200,000	2,150,000	423,970
120208	Rent on Government Buildings - General	260,000	250,000	196,100
120209	Rent on Land & Others - General	100,000		
120210	REPAYMENTS - GENERAL	980,000	350,000	646,200
120211	Investment Income	1,000,000	500,000	240,000
120212	Interest Earned	80,000		
120213	Reimbursement - General	2,000,000		
13	AID AND GRANTS		22,000,000	146,318,440
1301	AID		20,000,000	145,001,436
130101	Domestic Aid		20,000,000	145,001,436
130102	Foreign Aid		-	
1302	GRANTS		2,000,000	1,317,004
130201	Domestic Grants		2,000,000	1,317,004
130202	Foreign Grants		-	
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	523,080,071	221,099,377	441,419,684
1401	TRANSFER FROM CONSOLIDATED REVENUE	3,080,071	-	
140101	TRANSFER FROM CRF TO CDF GENERAL	520,000,000	232,000,000	442,736,688
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	3,644,255,533	2,732,000,000	766,020,409
1101	LOCAL GOVT. SHARE OF FAAC	3,644,255,533	2,732,000,000	766,020,409
110101	LOCAL GOVT. SHARE OF STATUTORY RE	1,014,338,055	1,600,000,000	677,850,665
11010101	Statutory Allocation	1,014,338,055	1,600,000,000	677,850,665
11010102	Arrears of Statutory Allocation		-	
110102	LOCAL GOVT. SHARE OF VAT	1,116,775,998	900,000,000	677,850,665
11010201	Share of VAT	1,116,775,998	900,000,000	677,850,665
11010202	Arrears of VAT		-	
110103	LOCAL GOV. SHARE OF OTHER FAAC RE	1,513,141,480	232,000,000	442,736,688
11010301	Excess Crude Oil Revenue		-	
11010302	Federal Stabilisation and Reserves	523,080,071	210,000,000	427,207,591
11010304	Forex Equalisation	693,141,480	2,000,000	1,317,004
11010305	Exchange Gain	300,000,000	20,000,000	145,001,436
11010306	Share of Solid Minerals		-	
11010310	Refund of Excess Bank Charges from Federation Account		-	
12	Independent Revenue	16,560,000	10,900,000	10,473,770
1201	TAX REVENUE	100,000	100,000	70,000
120101	PERSONAL TAXES	100,000	100,000	70,000
12010101	Pay-As-You-Earn (Public Sector)		-	
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		100,000	70,000
120102	Corporate Taxes		-	
12010201	N/A			
120103	Other Taxes		-	
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			
1202	NON-TAX REVENUE	16,460,000	10,800,000	10,403,770

120201	Licenses - General	1,420,000	1,000,000	817,000
12020105	Radio / Television Station Licenses/Tenement	400,000	1,000,000	817,000
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			
12020115	Dane Gun Licenses	20,000		
12020116	Cattle Dealer Licenses			
12020117	Dried Fish & Meat Licenses			
12020118	Pet (Dog) Licenses			
12020119	Fishing Permits			
12020120	Hawker's Permits	100,000		
12020121	Hunting Permits			
12020122	Produce Buying Licenses	50,000		
12020126	Tractor Hiring Services	250,000		
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations Lic	100,000		
12020132	Motor Vehicle Licenses			
12020133	Drivers' Licenses			
12020134	Patent Medicine & Drug Stores Licenses			
12020135	Private School Licenses	20,000		
12020136	Health Facilities Licenses			
12020137	Trade / Kiosk Permit Licenses	50,000		
12020138	Forestry / Timber Licence	50,000		
12020140	Lottery Permit			
12020141	Hide and Skin Buyers License			
12020142	Hide and Skin Export Health Certificate			
12020143	Other Animals Certificate			
12020144	Animal Import Permit	10,000		
12020145	Licence Renewal of Private Hospitals/Clinics			
12020146	Fire Safety Licence			
12020147	Licence of Hotels and Restaurants			
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 S	100,000		
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit			
12020157	Public Conveniences Permit			
12020158	Minor Industrial Licence Fees	50,000		
12020159	Welding Machine License	50,000		
12020160	Auto Spare Parts	50,000		
12020161	Building Materials / Block Making Licence Fees	100,000		
12020162	Sewing / Tailoring Services	10,000		
12020163	Barbing Salon / Boutque Services Fees	10,000		
120202	Mining Rents		-	
12020201	N/A			
120203	Royalties		-	
12020301	N/A			

120204	Fees - General	7,370,000	6,550,000	8,150,500
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		50,000	45,000
12020410	Electrical Inspectorate Fees		100,000	62,500
12020412	Research Testing Fees			
12020413	Films Censorship / Production Fees			
12020415	Trade Testing Fees			
12020417	Contractor Registration Fees	750,000		
12020418	Marriage / Divorce Fees	20,000		
12020419	Attestation of Bachelorhood & Spinsterhood Fees			
12020420	Pilgrims Welfare Fees	50,000	20,000	15,000
12020424	Accreditation Fees			
12020425	Disinfection of Produce Fees			
12020426	Court Summons Fees			
12020427	Tender Fees	2,000,000	1,000,000	1,315,500
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees			
12020432	Pharmaceutical Inspection Fees		20,000	10,000
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees		30,000	25,200
12020438	Survey / Planning / Building Fees	50,000	30,000	17,500
12020439	Agency Fees			
12020440	Medical Consultancy Fees		20,000	16,100
12020441	Laboratory Fees			
12020442	Association Fees		25,000	208,800
12020443	Birth & Death Registration Fees	1,500,000	1,000,000	17,600,000
12020444	Burial Fees			
12020445	Change Of Ownership Fees		20,000	35,000
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	200,000	25,000	22,500
12020448	Development Levies		20,000	12,100
12020449	Business / PettyTrade Operating Fees	50,000	1,000,000	1,250,000
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	50,000	20,000	15,200
12020452	School/ Tuition/ Examination Fees		20,000	13,900
12020453	Applications Fees			
12020454	Parking Fees			
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate		20,000	41,200
12020456	School/ Tuition/ Regisration / Examination		20,000	35,100
12020457	Affiliation Charges			
12020458	Unity/Staff/Other School Fees/Levies			
12020459	Customary Right Of Occupancy Fees	1,000,000	1,000,000	2,130,000
12020460	Building Plan Approval Fees	200,000	20,000	120,100
12020461	Title / Plot Transfer Fees / Commission	100,000	50,000	15,200
12020462	Publication Fees			
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges		20,000	10,500
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees		20,000	150,000
12020467	Training Fees			

12020468	Milling Charges		20,000	45,000
12020469	Vaccination charges			
12020470	Hide and Skin inspection charges	20,000	20,000	18,500
12020471	Private School Registration	120,000	30,000	100,000
12020472	Certificate of Road Worthness		20,000	40,000
12020473	Non refundable land application fees			
12020474	High Ways Fees			
12020475	Heavy Duty Permit			
12020476	Vehicle Inspection			
12020477	Registration of Audit and Accounting Firm			
12020478	Workshop Fees (Blacksmiths, Furniture, Vulna	500,000	1,000,000	850,000
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana) Registration Fees	50,000	20,000	40,500
12020480	Co-Operative Societies, Audit and Supervision Fees			
12020481	Registration of Business Names	10,000	20,000	
12020482	Women Co-Operative Development Fees			
12020483	Certificate of Occupancy		400,000	615,000
12020484	Registration of Private Medical Institutions	20,000	20,000	
12020485	Consultancy Services Fees			
12020486	Driving Test Certificate			
12020487	Layout Designment Fees		20,000	5,000
12020488	Formalization Fees		20,000	10,100
12020489	Water Connection Fees			
12020490	Water Reconnection Fees			
12020491	Water Legalization Fees			
12020492	Water Charges		20,000	25,000
12020493	Auto Mechanic /Car Wash Registration Fees	30,000	20,000	15,000
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees			
12020495	Passenger Manifest and Way Bill			
12020496	Rent Tribunal Fees			
12020497	Vetting of Contract Agreement		20,000	2,000
12020498	Meat Inspection Fees			176,000
12020499	Slaughter Stock Fees	100,000	200,000	75,000
12020500	Business Centre Operations	50,000	150,000	
120205	Fines - General		-	
12020501	Fines			
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine			
12020504	Penalty for Offences / Impoundments			
120206	Sales - General	1,550,000	-	
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable Items	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, etc)			
12020609	Proceeds from Sales of Farm Produce			
12020610	Proceeds from Sales of Goods by Public Auctions			
12020611	Proceeds from Sales of Govt. Vehicles	1,000,000		
12020612	Proceeds from Sales of Drugs And Medications			
12020613	Proceeds from Sales of Ships Scraps			

12020614	Sales of Government Buildings			
12020615	Sales of Uniforms			
12020616	Sales of Application Forms			
12020617	Sales Of Plan Phostat Print/Map			
12020618	Sales Of Reagents & Chemicals			
12020619	Sales Of Flags/Potraits			
12020620	Sales Of Other Government Properties	50,000		
12020621	Sales Of Government Panapharella (Flags, Portraits, Art Works Etc)			
12020622	Sales of Photographs			
12020623	Advertisement			
12020624	Livestock Sales			
12020625	Sales of Buffer Stored Grains			
12020626	Sales of Fertilizer			
12020627	Sales of Plantation Product			
12020628	Sales of Condemed stores and Vehicles			
12020629	Sales of finished Products			
12020630	Sales of Women Centre Product and Hire of Equipments			
12020631	Sales of Fishing Gears			
12020632	Sales of Hansard and Gazette			
12020633	Sale of Physical Assets (Plant, Machinery & Equipment)			
12020634	Sale of Technical Know-how (Technology Process or Design)			
12020635	Sale of Intellectual Property (Copy Right, Trade Marks & Patents			
120207	Earnings - General	2,200,000	2,150,000	423,970
12020701	Earnings From Cattle Markets	500,000	1,000,000	177,400
12020702	Earnings From Markets	700,000	500,000	49,390
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			
12020705	Earnings From Motor Parks	400,000	400,000	34,980
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	200,000	136,700
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		50,000	25,500
12020717	Earning from Shows and Exhibitions			
12020718	Irrigation Water Charges			
12020719	Farm Plots and Land Charges			
12020720	Hire of Sump Lorry and Other Environmental Sanitation Services			
12020721	Fire Service			
12020722	Drug Revolving Fund			
12020723	Car Hire / SUV Services			
12020724	Catering Services			
12020725	Broadband Access Network Proceeds			
12020726	Dividend on Investment			
12020727	Export Free Zone Proceeds			
12020728	Proceeds from Number Plates			
12020729	Earning from Parks and Gardens			
12020730	Gate Fees			
12020731	Printing Revenue			
12020732	Airport / Hajj Operation Proceeds			
12020733	Abattoir / Slaughter House	100,000		

120208	Rent on Government Buildings - General	260,000	250,000	196,100
12020801	Rent on Government Quarters	100,000		
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	100,000	200,000	150,500
12020804	Rent on Conference Centres			
12020805	Rent on Government Propoerties	60,000	50,000	46,100
120209	Rent on Land & Others - General	100,000	-	
12020901	Rent on Government Land			
12020902	Rent on Oil Plot & Aerodromes			
12020903	Rents & Premium on the Allocation of Land			
12020904	Rents of Plots & Sites Services Programme			
12020905	Lease Rental			
12020906	Rents on Government Properties			
12020907	Rents On Industrial Estate			
12020908	Ground Rent and Penalties			
12020909	Rent from Food Sellers			
12020910	Certificate of Temporary Permit	100,000		
120210	REPAYMENTS - GENERAL	980,000	350,000	646,200
12021002	Motor Vehicle Advances	100,000		
12021003	Bicycle Advances (Principal)	50,000		
12021004	Motor Vehicle Refurbishing Loan			
12021005	House Refurbishing Loan			
12021006	Refund Sundaries			
12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)			
12021009	Repayment of Motorcycle Loan	50,000		
12021010	Repayment of Bicycle Loan	30,000		
12021011	Repayment of Sundry Loan			
12021012	Refund of Overpayment			
12021013	Unclaimed Deposits	700,000	300,000	615,000
12021014	Recovery of Public Funds			
12021015	Repayment of Owner Occupier	50,000	50,000	31,200
12021016	Repayment / Recoveries of Economic Empowerment Loans			
12021017	Repayment of Motor Vehicle Loan			
12021018	Repayment of Professional Advances			
120211	Investment Income	1,000,000	500,000	240,000
12021101	Operating Surplus			
12021102	Dividend Received	1,000,000	500,000	240,000
12021103	Other Investment Income			
120212	Interest Earned	80,000	-	
12021201	Motor Vehicle Bicycle Advances (Interest)	20,000		
12021202	Bicycle Advances (Interest)	10,000		
12021203	Refurbishing Loan	10,000		
12021204	Furniture Loan	20,000		
12021205	Interest on Housing Loan	20,000		
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	-	
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		
12021314	COVID 19 Donations and Grants			
13	AID AND GRANTS	20,000,000	40,000,000	
1301	AID		20,000,000	15,000,000
			20,000,000	14,000,000
130101	Domestic Aid		-	
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			
130102	Foreign Aid		-	
13010201	Foreign Aid			
1302	Grants		20,000,000	
130201	Domestic Grants		20,000,000	
13020101	Sustainable Development Goals Grants	20,000,000	20,000,000	
13020102	Endowment Income			
13020103	Educational Grants			
130202	Foreign Grants		-	
13020201	Foreign Grants			
13020202	UNICEF Primary Healthcare Grants			
13020204	Rural Water Supply & Sanitation Grants			
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	253,080,071	221,099,377	177,310,171
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENERAL		221,099,377	177,310,171
14010101	Transfer from CRF to CDF (Opening Balance)	3,080,071	11,099,377	
14010102	Transfer From Stabilization Funds	250,000,000	210,000,000	
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			

S/N	Code	Administrative Entities	2023				2024		
			Approved Personnel Cost	Actual Expenditure	Other Recurrent Expenditure Estimates	Actual Expenditure	Approved Personnel Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
		CONSOLIDATED SUMMARY	1,347,698,025	900,485,350	887,923,880	868,971,094	1,455,920,264	927,925,880	2,383,846,144
	10000000000	ADMINISTRATIVE SECTOR	115,790,562	79,193,708	120,000,000	99,362,285	134,207,880	152,902,000	287,109,880
1	011100100100	Office of the Chairman	36,776,463	24,517,642	50,000,000	14,495,000	51,642,688	101,902,000	153,544,688
2	011200100100	Legislative Council	22,397,412	16,931,608	45,000,000	27,083,386	34,897,412	30,000,000	64,897,412
3	012500100100	Administration & General Services	56,616,687	37,744,458	25,000,000	57,783,899	47,667,780	21,000,000	68,667,780
4	014800100100	Local Government Electoral Office					-	-	-
	20000000000	ECONOMIC SECTOR	188,199,187	125,486,125	483,500,000	401,795,217	238,050,150	516,000,000	754,050,150
5	021500100100	Agriculture Section	17,653,110	11,768,740	3,000,000	8,182,560	17,639,879	3,000,000	20,639,879
6	021500100200	Forestry Section	9,573,377	6,402,251	2,300,000	4,031,000	12,812,728	2,800,000	15,612,728
7	021500100300	Livestock Section (Vetrinary)	18,974,596	12,649,731	3,500,000	5,931,500	18,975,274	6,000,000	24,975,274
8	022000100100	Treasury (Accounts Section)	17,472,551	11,648,367	342,500,000	294,011,278	73,719,140	347,500,000	421,219,140
9	022000100300	Internal Audit	1,211,708	807,805	400,000		1,211,708	400,000	1,611,708
10	022000100100	Treasury (Revenue Section)	10,621,311	7,080,874	7,300,000	746,626	64,056,449	6,500,000	70,556,449
11	022000300000	Planning, Research & Statistics Department	69,056,449	46,037,633	15,000,000	4,100,000			
12	22000300200	Monitoring & Evaluation							
13	22000300300	Statistics					7,389,066	5,300,000	12,689,066
14	023400100100	Road & Communication Section	6,793,371	4,528,914	7,200,000	3,700,000	6,459,547	7,200,000	13,659,547
15	023400100200	Mechanical Section	15,263,976	10,175,984	2,500,000	13,285,155	14,264,732	10,500,000	24,764,732
16	023400100300	Electrical Section	5,068,195	3,378,797	92,600,000	65,974,998	5,094,898	122,100,000	127,194,898
17	023400100400	Land & Survey Section	6,011,971	4,007,981	600,000	252,100	6,665,162	600,000	7,265,162
18	023400100500	Building Section	10,498,572	6,999,048	6,600,000	1,580,000	9,761,567	4,100,000	13,861,567
	50000000000	SOCIAL SECTOR	1,043,708,276	695,805,517	284,423,880	367,813,592	1,083,662,234	259,023,880	1,342,686,114
19	051700000000	Local Education Authority							
20	051700100100	Education (Non-Teaching Staff)	104,123,272	69,415,515	7,000,000		84,296,650	7,000,000	91,296,650
21	051700100200	Education (Teaching Staff)	645,073,770	430,049,180	50,000,000	36,156,327	701,648,907		701,648,907
22	051700100300	Adult Education			7,157,880	4,700,000		7,157,880	7,157,880
23	051700100400	Other Education							
24	052100100100	Preventive (Water, Sanitation and Hygiene)	95,483,864	63,655,909	11,500,000	3,115,000	79,244,956	26,000,000	105,244,956
25	052100100200	Curative	140,799,612	93,866,408	29,500,000	43,405,472	155,718,994	9,000,000	164,718,994
26	052100100300	Rural Water Supply	13,380,472	8,920,315	42,000,000	135,494,420	11,751,922	41,500,000	53,251,922
27	0552001								

SUMMARY OF RECURRENT EXPENDITURE ESTIMATES, 2024

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GARKI+A19 LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2024 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
		CONSOLIDATED SUMMARY	1,455,920,264	927,925,880	2,383,846,144
	10000000000	ADMINISTRATIVE SECTOR	134,207,880	152,902,000	287,109,880
1	011100100100	Office of the Chairman	51,642,688	101,902,000	153,544,688
2	011200100100	Legislative Council	34,897,412	30,000,000	64,897,412
3	012500100100 -	Administration & General Services	47,667,780	21,000,000	68,667,780
4	014800100100	Local Government Electoral Office	-	-	-
	20000000000	ECONOMIC SECTOR	238,050,150	516,000,000	754,050,150
10	021500100100	Agriculture Section	17,639,879	3,000,000	20,639,879
11	021500100200	Forestry Section	12,812,728	2,800,000	15,612,728
12	021500100300	Livestock Section (Vetrinary)	18,975,274	6,000,000	24,975,274
7	022000100100 -	Treasury Account Section	73,719,140	347,500,000	421,219,140
9	022000100300	Internal Audit	1,211,708	400,000	1,611,708
	022000300000	Planning, Research & Statistics Department	64,056,449	6,500,000	70,556,449
	22000300200	Monitoring & Evaluation			
	22000300300	Statistics			
8	022000100100 -	Treasury Revenue Section	7,389,066	5,300,000	12,689,066
13	023400100100	Road & Communication Section	6,459,547	7,200,000	13,659,547
14	023400100200	Mechanical Section	14,264,732	10,500,000	24,764,732
15	023400100300	Electrical Section	5,094,898	122,100,000	127,194,898
16	023400100400	Land & Survey Section	6,665,162	600,000	7,265,162
17	023400100500	Building Section	9,761,567	4,100,000	13,861,567
	30000000000	SOCIAL SECTOR	1,083,662,234	259,023,880	1,342,686,114
18	051700000000	Local Education Authority			
19	051700100100	Education (Non-Teaching Staff)	84,296,650	7,000,000	91,296,650
20	051700100200	Education (Teaching Staff)	763,936,505		763,936,505
21	051700100300	Adult Education		7,157,880	7,157,880
22	051700100400	Other Education			
23	052100100100	Preventive (Water, Sanitation and Hygiene)	79,244,956	26,000,000	105,244,956
24	052100100200	Curative (PHC)	93,431,396	24,000,000	117,431,396
25	052100100300	Rural Water Supply	11,751,922	31,500,000	43,251,922
26	055200100100	Traditional Officer (District Head Office)		120,000,000	120,000,000
27	055100100100	Community Development Section	29,351,502	7,500,000	36,851,502
28	055100100200	Information, Youth, Sport & Culture	5,847,709	7,180,000	13,027,709
29	055100100300	Social Welfare Section	6,358,410	27,186,000	33,544,410
30	055100100400	Trade Section and Cooperatives	9,443,184	1,500,000	10,943,184

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 011100100100 - Office of the Chairman				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	51,642,688	36,776,463	24,517,642
22	OTHER RECURRENT EXPENDITURE	101,902,000	50,000,000	14,495,000
	TOTAL:	153,544,688	86,776,463	39,012,642
2101	SALARY	51,642,688	36,776,463	24,517,642
210101	Salaries and Wages	15,836,609	15,836,604	10,557,736
21010101	Basic Salary	15,836,609	15,836,604	10,557,736
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	35,806,084	20,939,859	1,395,906
210201	Allowances	35,806,084	20,939,859	13,959,906
21020103	Transport Allowance			
21020104	Rent Supplement	2,185,073	2,185,073	1,456,715
21020105	Meal Subsidy			
21020106	Utility Allowance	1,417,600	1,417,600	945,067
21020107	Entertainment	1,417,600	1,417,600	945,067
21020109	Leave Transport Grant	1,417,600	1,415,660	945,067
21020110	Overtime			
21020117	Domestic Staff Allowance	4,834,642	4,834,642	3,232,095
21020118	Personal Assistant Allowance			
21020122	Motor Vehicle Maintenance Allowance	5,050,577	4,834,642	3,232,095
21020123	Constituency Allowance	4,834,642	4,834,642	3,232,095
21020124	Newspaper Allowance			
21020125	Accommodation Allowance			
21020134	Allowance for Committee Chairmen (LG Council)			
21020138	Furniture Allowance			
21020144	Legislative Allowances			
21020146	Arrears of Allowances			
21020173	Once-in-4-Years Furniture Allowance	12,500,000		
210202	Social Contribution	-	-	-
21020201	Health Insurance Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	-
21020204	Employee Compensation Fund	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011100100100 - Office of the Chairman				
2202	GOODS AND SERVICES	101,902,000	50,000,000	14,495,000
220201	Transport & Travelling - General	1,000,000	3,000,000	75,000
22020101	Local Travel & Transport - Training			-
22020102	Local Travel & Transport - Others	1,000,000	3,000,000	75,000
22020103	International Travel & Transport - Training			
22020104	International Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020204	Satellites Broadcasting Access Charges			
220203	Materials and Supplies - General	1,000,000	1,000,000	870,000
22020301	Office Materials and Consumables	1,000,000	1,000,000	870,000
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			
220204	Maintenance Services - General	-	5,000,000	2,800,000
22020401	Maintenance of Motor Vehicles / Transport Equipment		5,000,000	2,800,000
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	-	-	-
22020501	Local Training			
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
220206	Other Services - General	82,900,000	12,000,000	8,000,000
22020601	Security Services			-
22020604	Security Vote (Including Operations Salama & Other SO	82,900,000	12,000,000	8,000,000
22020605	Cleaning and Fumigation Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
22020702	Information Technology Consulting			
220208	Fuel and Lubricant – General	-	-	-

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
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	2,000,000	4,000,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)	2,000,000	4,000,000	-
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements			
22021005	FAAC Meetings / Disbursement meetings			
22021007	Welfare Packages			
22021076	Once in 4 years furniture allowance		12,500,000	
22021077	Once in 4 years surverance gratituty	10,000,000	12,500,000	2,750,000
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-		
22030101	Motor Cycle Advances			
22030105	Spectacle Advances			
22030106	Motor Vehicle Advance			
22030107	Furnishing Advances			
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-		
22040101	Grants to other Local Governments			
22040103	Grants to State Governments			
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			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22070105	Stabilization Funds			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 011200100100 - Legislative Council				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	34,897,412	22,397,412	16,931,608
22	OTHER RECURRENT EXPENDITURE	30,000,000	45,000,000	27,083,386
	TOTAL:	64,897,412	67,397,412	44,014,994
2101	SALARY	34,897,412	22,397,412	16,931,608
210101	Salaries and Wages	8,957,928	8,957,928	5,971,952
21010101	Basic Salary			
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	25,939,484	13,439,484	10,959,656
210201	Allowances	25,939,484	13,439,484	10,959,656
21020103	Transport Allowance			
21020104	Rent Supplement	1,792,019	1,792,019	1,194,679
21020105	Meal Subsidy			
21020106	Utility Allowance	895,790	895,790	597,193
21020107	Entertainment	895,790	895,790	597,193
21020109	Leave Transport Grant	895,790	895,790	597,193
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	3,584,038	3,584,038	2,389,359
21020122	Motor Vehicle Maintenance Allowance	3,584,038	3,584,038	2,389,359
21020123	Constituency Allowance	1,792,019	1,792,019	1,194,679
21020137	Medical Allowance			
21020173	Once-in-4-Years Furniture Allowance	12,500,000		
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011200100100 - Legislative Council				
2202	GOODS AND SERVICES	30,000,000	45,000,000	27,083,386
220201	Transport & Travelling - General	5,000,000	5,000,000	382,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	5,000,000	382,000
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	5,000,000	6,000,000
22020301	Office Materials and Consumables	5,000,000	5,000,000	6,000,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	2,000,000	1,500,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000	2,000,000	1,500,000
220205	Training – General		-	
22020501	Local Training			
220206	Other Services - General		-	
22020601	Security Services			
220207	Consulting and Professional Services		-	
22020701	Financial Consulting		-	
220208	Fuel and Lubricant – General	5,000,000	3,000,000	810,000
22020801	Motor Vehicle Fuel Cost	5,000,000	3,000,000	810,000
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General		-	
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	10,000,000	25,000,000	16,891,386
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021076	Once in 4 years Furnitures Allowance		12,500,000	
22021077	Once in 4 years Severence Gratituty	10,000,000	12,500,000	16,891,386
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		2,000,000	1,500,000
			2,000,000	1,500,000

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 012500100100 - Administration & General Services				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	47,667,780	56,616,687	37,744,458
22	OTHER RECURRENT EXPENDITURE	21,000,000	25,000,000	57,783,879
	TOTAL:	68,667,780	81,616,687	95,528,337
2101	SALARY	47,667,780	64,717,143	37,744,458
210101	Salaries and Wages	25,038,874	33,823,248	22,548,832
21010101	Basic Salary	25,038,874	33,823,248	22,548,832
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	22,628,906	30,893,895	15,195,626
210201	Allowances	22,628,906	30,893,895	15,195,626
21020103	Transport Allowance	4,335,060	6,027,660	4,018,440
21020104	Rent Supplement	5,812,956	6,828,836	4,552,557
21020105	Meal Subsidy	1,897,812	2,647,920	1,765,280
21020106	Utility Allowance	1,005,096	1,839,348	1,226,232
21020107	Entertainment	16,188	16,188	10,792
21020109	Leave Transport Grant	2,503,887	3,382,325	2,254,883
21020110	Leave Bonus (5%)	1,251,944	1,691,162	1,127,441
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	360,000	360,000	240,000
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	5,445,963	8,100,456	5,400,304
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 012500100100 - Administration & General Services				
2202	GOODS AND SERVICES	21,000,000	25,000,000	
220201	Transport & Travelling - General	2,000,000	2,000,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General			
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	2,000,000	2,000,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	2,000,000	2,000,000	
220205	Training – General	7,000,000	7,000,000	14,408,883
22020501	Local Training	7,000,000	7,000,000	14,408,883
220206	Other Services - General		-	
22020604	Security Vote (Including Operations)			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	1,100,000	11,000,000	37,954,588
22020801	Motor Vehicle Fuel Cost		1,000,000	-
22020802	Other Transport Equipment Fuel Cost	1,000,000	10,000,000	37,954,588
220209	Financial Charges – General		-	
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	3,000,000	3,000,000	3,343,908
22021001	Refreshment and Meals (Entertainment & Hospitality)	3,000,000	3,000,000	3,343,908
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	6,000,000		
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals

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			
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Administrative Entity: 011100100100 - Local Government Electoral Office

2202	GOODS AND SERVICES	-	-	-
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220201	Transport & Travelling - General	-	-	-
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22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			

220202	Utilities General	-	-	-
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22020202	Telephone Charges			
22020203	Internet Access Charges			

220203	Materials and Supplies - General	-	-	-
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22020301	Office Materials and Consumables			
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GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 021500100100 - Agriculture Section				
	Local Capital Market			
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	17,639,879	17,653,110	11,768,740
22	OTHER RECURRENT EXPENDITURE	3,000,000	3,000,000	8,182,560
	TOTAL:	20,639,879	20,653,110	29,913,800
2101	SALARY	17,639,879	17,653,110	11,768,740
210101	Salaries and Wages	9,145,368	9,317,052	6,211,368
21010101	Basic Salary			
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	8,494,511	8,336,058	5,557,372
210201	Allowances	8,494,511	8,336,058	5,557,372
21020103	Transport Allowance	1,720,140	1,671,972	1,114,648
21020104	Rent Supplement	1,776,468	1,870,360	1,246,907
21020105	Meal Subsidy	770,816	931,705	621,137
21020106	Utility Allowance	516,080	523,548	349,032
21020107	Entertainment			
21020109	Leave Transport Grant	917,089	736,236	490,824
21020110	Leave Bonus (5%)	458,544	465,853	310,569
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	2,335,374	2,136,384	1,424,256
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100100 - Agriculture Section				
2202	GOODS AND SERVICES	3,000,000	3,000,000	8,182,560
220201	Transport & Travelling - General	500,000	500,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	500,000	500,000	943,660
22020301	Office Materials and Consumables	500,000	500,000	943,660
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	2,000,000	2,000,000	7,238,900
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	2,000,000	2,000,000	7,238,900
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 021500100200 - Forestry Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	12,812,728	9,573,377	6,402,251
22	OTHER RECURRENT EXPENDITURE	2,800,000	2,300,000	4,031,000
	TOTAL:	15,612,728	11,873,377	10,433,251
2101	SALARY	12,812,728	9,603,377	6,402,251
210101	Salaries and Wages	6,858,763	5,026,712	3,351,141
21010101	Basic Salary	6,858,763	5,026,712	3,351,141
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	5,953,965	4,576,665	3,051,110
210201	Allowances	5,953,965	4,576,665	3,051,110
21020103	Transport Allowance	1,167,348	894,552	596,368
21020104	Rent Supplement	1,166,545	1,001,590	667,727
21020105	Meal Subsidy	507,444	387,852	258,568
21020106	Utility Allowance	423,228	262,440	174,960
21020107	Entertainment			
21020109	Leave Transport Grant	665,397	502,671	335,114
21020110	Leave Bonus (5%)	332,699	281,336	187,557
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,691,304	1,246,224	830,816
210202	Social Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100200 - Forestry Section				
2202	GOODS AND SERVICES	2,800,000	2,300,000	4,031,000
220201	Transport & Travelling - General	300,000	300,000	200,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	300,000	200,000
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	500,000	2,000,000	3,831,000
22020301	Office Materials and Consumables	500,000	2,000,000	3,831,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General		-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	2,000,000		
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	18,975,294	18,974,596	12,649,731
22	OTHER RECURRENT EXPENDITURE	6,000,000	3,500,000	5,931,500
	TOTAL:	24,975,294	22,474,596	18,581,231
2101	SALARY	18,975,274	18,974,596	12,649,731
210101	Salaries and Wages	9,857,912	9,857,884	6,571,923
21010101	Basic Salary	9,857,912	9,857,884	6,571,923
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	9,117,362	9,116,712	6,077,808
210201	Allowances	9,117,362	9,116,712	6,077,808
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	1,080,000	1,080,000	720,000
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,189,608	1,189,608	793,072
21020149	Consolidated Allowance	6,847,754	6,847,104	4,564,736
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2202	GOODS AND SERVICES	6,000,000	3,500,000	5,931,500
220201	Transport & Travelling - General	500,000		1,056,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	1,056,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	500,000	3,000,000	4,875,500
22020301	Office Materials and Consumables	500,000	3,000,000	4,875,500
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000		
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 022000100100 - Treasury Account Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	73,719,140	17,472,551	11,648,367
22	OTHER RECURRENT EXPENDITURE	347,500,000	342,500,000	294,011,278
	TOTAL:	421,219,140	359,972,551	305,659,645
2101	SALARY	23,719,140	17,472,551	11,648,367
210101	Salaries and Wages	13,606,312	9,551,352	6,367,568
21010101	Basic Salary	13,606,312	9,551,352	6,367,568
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	60,112,828	7,951,199	5,300,799
210201	Allowances	60,112,828	7,951,199	5,300,799
21020103	Transport Allowance	1,769,868	1,394,772	929,848
21020104	Rent Supplement	2,729,676	2,332,716	1,555,144
21020105	Meal Subsidy	777,528	615,504	410,336
21020106	Utility Allowance	562,200	484,200	322,800
21020107	Entertainment			
21020109	Leave Transport Grant	1,360,631	955,135	636,757
21020110	Leave Bonus (5%)	680,316	477,568	318,379
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,232,609	1,691,304	1,127,536
22021078	17% Contribution to L.G Service Pension	50,000,000		
210202	Social Contribution			
21020202	17% Government Contributory Pension			
	17% Contribution to L.G Service Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000100100 - Treasury Account Section				
2202	GOODS AND SERVICES	347,500,000	342,500,000	294,011,278
220201	Transport & Travelling - General	500,000	500,000	1,457,141
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	1,457,141
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	2,000,000	12,000,000	2,082,500
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	2,000,000	12,000,000	2,082,500
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	200,000,000	200,000,000	179,742,588
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021041	Contingency	200,000,000	150,000,000	149,200,000
22021078	17% Contribution to L.G Service Pension		50,000,000	30,542,588

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	55,000,000	40,000,000	35,524,790
22040103	Grants & Contributions to State Agencies (LGSC, LGA & M	55,000,000	40,000,000	35,524,790
220701	Transfer to Fund Recurrent Expenditure - Payments	90,000,000	90,000,000	75,204,259
22070105	Stabilization Funds	90,000,000	90,000,000	75,204,259

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 014800100100 - Internal Audit				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	1,211,708	1,211,708	807,805
22	OTHER RECURRENT EXPENDITURE	400,000	400,000	
	TOTAL:	1,611,708	1,611,708	807,808
2101	SALARY	1,211,708	1,211,708	807,805
210101	Salaries and Wages	732,492	732,492	488,328
21010101	Basic Salary	732,492	732,492	488,328
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	479,216	479,216	319,477
210201	Allowances	479,216	479,216	319,477
21020103	Transport Allowance	75,516	75,516	50,344
21020104	Rent Supplement	146,492	146,492	97,661
21020105	Meal Subsidy	33,240	33,240	22,160
21020106	Utility Allowance	25,080	25,080	16,720
21020107	Entertainment			
21020109	Leave Transport Grant	73,248	73,248	48,832
21020110	Leave Bonus (5%)	36,624	36,624	24,416
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020137	Medical Allowance	89,016	89,016	59,344
210202	Social Contribution	-		
21020202	17% Government Contributory Pension	-		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 014800100100 - Internal Audit				
2202	GOODS AND SERVICES	400,000	400,000	-
220201	Transport & Travelling - General	200,000	400,000	-
22020101	Local Travel & Transport - Training	200,000	200,000	
22020102	Local Travel & Transport - Others		200,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			-
220204	Maintenance Services - General	200,000	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	200,000		
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 022000100100 - Treasury Revenue Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	7,389,066	10,621,311	7,080,874
22	OTHER RECURRENT EXPENDITURE	5,300,000	7,300,000	746,626
	TOTAL:	13,189,066	17,921,311	7,827,500
2101	SALARY	7,389,066	10,621,311	7,080,874
210101	Salaries and Wages	4,213,596	5,742,340	3,828,227
21010101	Basic Salary	4,213,596	5,742,340	3,828,227
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,175,470	4,878,971	3,252,647
210201	Allowances	3,175,470	4,878,971	3,252,647
21020103	Transport Allowance	561,276	936,372	624,248
21020104	Rent Supplement	842,448	1,147,800	765,200
21020105	Meal Subsidy	247,200	409,224	272,816
21020106	Utility Allowance	177,000	278,000	185,333
21020107	Entertainment			
21020109	Leave Transport Grant	421,360	574,234	382,823
21020110	Leave Bonus (5%)	210,680	287,117	191,411
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	715,506	1,246,224	830,816
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000100100 - Treasury Revenue Section				
2202	GOODS AND SERVICES	5,300,000	7,300,000	746,626
220201	Transport & Travelling - General	300,000	300,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	300,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	1,000,000	1,500,000	280,000
22020301	Office Materials and Consumables		500,000	280,000
22020305	Printing of Non-security Documents	1,000,000	1,000,000	-
220204	Maintenance Services - General		5,500,000	466,626
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services		5,500,000	466,626
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	4,000,000	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions (LG Revenue Comm)	4,000,000		
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 022000300000 - Planning, Research & Statistics Dep				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	64,056,449	69,056,449	46,037,633
22	OTHER RECURRENT EXPENDITURE	6,500,000	13,000,000	4,100,000
	TOTAL:	70,556,449	82,056,449	50,137,633
2101	SALARY	64,056,449	69,056,449	46,037,633
210101	Salaries and Wages	28,020,784	33,020,784	22,013,856
21010101	Basic Salary	28,020,784	33,020,784	22,013,856
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	36,035,665	36,035,665	24,023,777
210201	Allowances	36,035,665	36,035,665	24,023,777
21020103	Transport Allowance	6,998,004	6,998,004	4,665,336
21020104	Rent Supplement	7,628,040	7,628,040	5,085,360
21020105	Meal Subsidy	3,001,396	3,001,396	2,000,931
21020106	Utility Allowance	2,041,380	2,041,380	1,360,920
21020107	Entertainment			
21020109	Leave Transport Grant	3,302,078	3,302,078	2,201,385
21020110	Leave Bonus (5%)	1,651,039	1,651,039	1,100,693
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	1,800,000	1,800,000	1,200,000
21020137	Medical Allowance	9,613,728	9,613,728	6,409,152
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000300000 - Planning, Research & Statistics Dep				
2202	GOODS AND SERVICES	6,500,000	13,000,000	4,100,000
220201	Transport & Travelling - General	500,000	1,000,000	2,670,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	1,000,000	2,670,000
220202	Utilities General		5,000,000	
22020202	Telephone Charges		5,000,000	
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	4,000,000	7,000,000	1,430,000
22020301	Office Materials and Consumables	2,000,000	2,000,000	
22020305	Printing of Non-security Documents	2,000,000	5,000,000	1,430,000
220204	Maintenance Services - General	2,000,000		
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	2,000,000		
220205	Training – General	-		
22020501	Local Training			
220206	Other Services - General	-		
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost	-		-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost	-		-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 22000300300 - Statistics				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost	-		-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 023400100100 - Road & Communication Section				
s				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,459,547	6,793,371	4,528,914
22	OTHER RECURRENT EXPENDITURE	7,200,000	7,200,000	3,700,000
	TOTAL:	13,659,547	13,993,371	8,228,914
2101	SALARY	6,459,547	6,793,371	4,528,914
210101	Salaries and Wages	3,149,100	3,285,144	2,190,096
21010101	Basic Salary	3,149,100	3,285,144	2,190,096
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,310,447	3,508,227	2,338,818
210201	Allowances	3,310,447	3,508,227	2,338,818
21020103	Transport Allowance	709,824	750,192	500,128
21020104	Rent Supplement	629,805	657,024	438,016
21020105	Meal Subsidy	309,504	324,048	216,032
21020106	Utility Allowance	209,760	216,000	144,000
21020107	Entertainment			
21020109	Leave Transport Grant	314,910	328,514	219,009
21020110	Leave Bonus (5%)	157,455	164,257	109,505
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	979,189	1,068,192	712,128
210202	Social Contribution	-		
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100100 - Road & Communication Section				
2202	GOODS AND SERVICES	7,200,000	7,200,000	3,700,000
220201	Transport & Travelling - General	200,000	200,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General		2,000,000	
22020301	Office Materials and Consumables		2,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	7,000,000	5,000,000	3,700,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	7,000,000	5,000,000	3,700,000
220205	Training – General		-	
22020501	Local Training			
220206	Other Services - General			
22020601	Security Services			
220207	Consulting and Professional Services			
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-		
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-		
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-		
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 023400100200 - Mechanical Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	14,264,732	15,263,976	10,175,984
22	OTHER RECURRENT EXPENDITURE	10,500,000	8,500,000	13,285,155
	TOTAL:	24,764,732	23,763,976	23,461,139
2101	SALARY	14,264,732	15,263,976	10,175,984
210101	Salaries and Wages	7,352,592	7,798,716	5,199,144
21010101	Basic Salary	7,352,592	7,798,716	5,199,144
21010102	Overtime Payments			
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	6,912,140	7,465,260	4,976,840
210201	Allowances	6,912,140	7,465,260	4,976,840
21020103	Transport Allowance	1,411,608	1,542,624	1,028,416
21020104	Rent Supplement	1,472,916	1,556,712	1,037,808
21020105	Meal Subsidy	620,496	678,948	452,632
21020106	Utility Allowance	430,800	469,800	313,200
21020107	Entertainment			
21020109	Leave Transport Grant	735,259	779,872	519,915
21020110	Leave Bonus (5%)	367,630	389,936	259,957
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,873,431	2,047,368	1,364,912
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100200 - Mechanical Section				
2202	GOODS AND SERVICES	10,500,000	8,500,000	13,285,155
220201	Transport & Travelling - General	5,000,000	5,000,000	4,110,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others (Govt. Approved)	5,000,000	5,000,000	4,110,000
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	500,000	500,000	1,518,600
22020301	Office Materials and Consumables	500,000	500,000	1,518,600
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	3,000,000	7,656,555
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000	3,000,000	7,656,555
220205	Training – General		-	
22020501	Local Training			
220206	Other Services - General		-	
22020601	Security Services			
220207	Consulting and Professional Services			
22020701	Financial Consulting			
220208	Fuel and Lubricant – General			
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-		
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-		
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 023400100300 - Electrical Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	5,094,898	5,068,195	3,378,797
22	OTHER RECURRENT EXPENDITURE	122,100,000	92,600,000	65,974,998
	TOTAL:	127,194,898	97,668,195	69,353,795
2101	SALARY	5,094,898	5,068,195	3,378,979
210101	Salaries and Wages	2,560,260	2,540,552	1,693,701
21010101	Basic Salary	2,560,260	2,540,552	1,693,701
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,534,638	2,527,643	1,685,095
210201	Allowances	2,534,638	2,527,643	1,685,095
21020103	Transport Allowance	531,768	531,768	354,512
21020104	Rent Supplement	512,040	508,032	338,688
21020105	Meal Subsidy	233,832	254,055	169,370
21020106	Utility Allowance	160,800	160,800	107,200
21020107	Entertainment			
21020109	Leave Transport Grant	256,026	233,832	155,888
21020110	Leave Bonus (5%)	128,013	127,028	84,685
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	712,159	712,128	474,752
210202	Social Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100300 - Electrical Section				
2202	GOODS AND SERVICES	122,100,000	92,600,000	65,974,998
220201	Transport & Travelling - General	100,000	100,000	750,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	100,000	100,000	750,000
220202	Utilities General	1,500,000	1,500,000	400,000
22020202	Telephone Charges			
22020201	Electricity Charges	1,500,000	1,500,000	400,000
+				
220203	Materials and Supplies - General	500,000	11,000,000	580,979
22020301	Office Materials and Consumables	500,000	11,000,000	580,979
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	120,000,000	80,000,000	64,244,019
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	120,000,000	80,000,000	64,244,019
22020406	Other Maintenance Services			
220205	Training – General			
22020501	Local Training			
220206	Other Services - General		-	-
22020601	Security Services			-
220207	Consulting and Professional Services		-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 023400100400 - Land & Survey Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,665,162	6,011,971	4,007,981
22	OTHER RECURRENT EXPENDITURE	600,000	600,000	252,100
	TOTAL:	7,265,162	6,611,971	4,260,081
2101	SALARY	6,665,162	6,011,971	4,007,981
210101	Salaries and Wages	3,437,448	3,109,008	2,072,672
21010101	Basic Salary	3,437,448	3,109,008	2,072,672
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,227,714	2,902,963	1,935,309
210201	Allowances	3,227,714	2,902,963	1,935,309
21020103	Transport Allowance	654,324	585,480	390,320
21020104	Rent Supplement	687,468	621,780	414,520
21020105	Meal Subsidy	284,292	253,728	169,152
21020106	Utility Allowance	195,840	174,480	116,320
21020107	Entertainment			
21020109	Leave Transport Grant	343,745	310,901	207,267
21020110	Leave Bonus (5%)	171,872	155,450	103,633
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	890,173	801,144	534,096
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100400 - Land & Survey Section				
2202	GOODS AND SERVICES	600,000	600,000	252,100
220201	Transport & Travelling - General	100,000	100,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	100,000	100,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	500,000	500,000	252,100
22020301	Office Materials and Consumables	500,000	500,000	252,100
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General		-	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General		-	
22020501	Local Training			
220206	Other Services - General		-	
22020601	Security Services			
220207	Consulting and Professional Services		-	
22020701	Financial Consulting			
220208	Fuel and Lubricant – General		-	
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-		
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-		
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 023400100500 - Building Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	9,761,567	10,498,572	6,999,048
22	OTHER RECURRENT EXPENDITURE	4,100,000	6,600,000	1,550,000
	TOTAL:	12,861,567	17,098,572	8,549,048
2101	SALARY	9,761,567	10,498,572	6,999,048
210101	Salaries and Wages	5,128,296	5,344,644	3,563,096
21010101	Basic Salary	5,128,296	5,344,644	3,563,096
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	4,633,271	5,153,928	3,435,952
210201	Allowances	4,633,271	5,153,928	3,435,952
21020103	Transport Allowance	951,504	1,067,388	711,592
21020104	Rent Supplement	953,720	324,000	216,000
21020105	Meal Subsidy	419,892	1,068,912	712,608
21020106	Utility Allowance	292,680	534,464	356,309
21020107	Entertainment			
21020109	Leave Transport Grant	512,830	467,676	311,784
21020110	Leave Bonus (5%)	256,415	267,232	178,155
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,246,230	1,424,256	949,504
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100500 - Building Section				
2202	GOODS AND SERVICES	4,100,000	6,600,000	1,550,000
220201	Transport & Travelling - General	500,000	500,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	500,000	1,000,000	300,000
22020301	Office Materials and Consumables	500,000	1,000,000	300,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	3,000,000	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	3,000,000		
22020401	Maintenance of Motor Vehicles / Transport Equipment			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	100,000	100,000	-
22020601	Security Services			-
22020602	Office Rent			-
22020603	Residential Rent	100,000	100,000	
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
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		5,000,000	1,250,000
			5,000,000	1,250,000
220402	Foreign Grants and Contributions	-		

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity:051700100100 - Education (Local Education Authorit				
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			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	84,296,650	104,123,272	69,415,515
22	OTHER RECURRENT EXPENDITURE	7,000,000	7,000,000	
	TOTAL:	91,296,650	111,123,272	69,415,515
2101	SALARY	84,296,650	104,123,272	69,415,515
210101	Salaries and Wages	49,586,200	52,636,780	35,091,187
21010101	Basic Salary	49,586,200	52,636,780	35,091,187
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	34,710,450	51,486,492	34,324,328
210201	Allowances	34,710,450	51,486,492	34,324,328
21020103	Transport Allowance	5,380,220	6,496,452	4,330,968
21020104	Rent Supplement	9,917,240	10,527,356	7,018,237
21020105	Meal Subsidy	2,052,880	2,852,816	1,901,877
21020106	Utility Allowance	2,080,980	2,113,692	1,409,128
21020107	Entertainment		10,527,235	7,018,157
21020109	Leave Transport Grant	4,958,620	5,263,678	3,509,119
21020110	Leave Bonus (5%)	2,479,310	2,631,835	1,754,557
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)	2,180,380	3,240,000	2,160,000
21020137	Medical Allowance	5,660,820	7,833,428	5,222,285
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			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2202	GOODS AND SERVICES	7,000,000	7,000,000	
		7,000,000	7,000,000	
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-		
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	7,000,000	7,000,000	
		7,000,000	7,000,000	
220402	Foreign Grants and Contributions	-		

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	763,936,505	645,073,770	430,049,180
22	OTHER RECURRENT EXPENDITURE		50,000,000	36,156,327
	TOTAL:	763,936,505	695,073,770	466,265,507
2101	SALARY	763,936,505	645,073,740	430,049,180
210101	Salaries and Wages	369,565,148	351,446,978	234,297,985
21010101	Basic Salary	369,565,148	351,446,978	234,297,985
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	394,371,357	293,626,762	195,751,175
210201	Allowances	394,371,357	293,626,762	195,751,175
21020103	Transport Allowance	53,729,218	49,582,920	33,055,280
21020104	Rent Supplement	73,180,444	70,289,936	46,859,957
21020105	Meal Subsidy	7,967,098	4,982,380	3,321,857
21020106	Utility Allowance	13,535,310	15,280,992	10,187,328
21020107	Entertainment			
21020109	Leave Transport Grant	37,520,213	35,144,659	23,429,773
21020110	Leave Bonus (5%)	18,760,107	17,572,349	11,714,899
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	27,990,280		
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	5,980,220	6,280,908	4,187,272
21020137	Medical Allowance	11,828,937	2,512,393	1,674,929
21020156	Professional Teaching Allowance (TSS - 27.5%)	83,879,560	91,980,225	61,320,150
22021080	LEA Contributory Pension	60,000,000		
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2202	GOODS AND SERVICES		50,000,000	36,156,327
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	50,000,000	36,156,327
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021080	17% Contribution to LEA S.P		50,000,000	36,156,327
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 051700100300 - Adult Education				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST			
22	OTHER RECURRENT EXPENDITURE	7,157,880	7,157,880	4,700,000
	TOTAL:	7,157,880	7,157,880	4,700,000
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			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100300 - Adult Education				
2202	GOODS AND SERVICES	7,157,880	7,157,880	4,700,000
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	7,157,880	7,157,880	4,700,000
		7,157,880	7,157,880	4,700,000
220402	Foreign Grants and Contributions	-		

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
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			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
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			
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			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Health)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	79,244,956	95,483,864	63,655,909
22	OTHER RECURRENT EXPENDITURE	26,000,000	11,500,000	3,115,000
	TOTAL:	105,244,956	106,983,864	66,770,909
2101	SALARY	105,754,308	125,143,380	63,655,909
210101	Salaries and Wages	31,406,664	4,069,708	2,713,139
21010101	Basic Salary	31,406,664	4,069,708	2,713,139
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	74,347,644	54,786,836	4,419,224
210201	Allowances	74,347,644	54,786,836	4,419,224
21020103	Transport Allowance			
21020104	Rent Supplement	18,448,820	21,273,560	14,182,373
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020113	Hazard / Hardship Allowance	2,880,000	3,780,000	2,520,000
21020117	Domestic Staff Allowance/consequential Allowance	3,176,852		
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	23,332,560	29,733,276	19,822,184
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and H				
2202	GOODS AND SERVICES	26,000,000	11,500,000	3,115,000
220201	Transport & Travelling - General	9,000,000		
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others (casual allowance)	9,000,000	1,500,000	
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	4,000,000	1,000,000	3,115,000
22020301	Office Materials and Consumables (Sanitation and Hygien	4,000,000	1,000,000	3,115,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	12,000,000	1,000,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services (Monthly Environmental Sen	12,000,000	1,000,000	
220205	Training – General	-		
22020501	Local Training			
220206	Other Services - General	-		
22020601	Security Services			
220207	Consulting and Professional Services		2,000,000	
22020701	Financial Consulting		2,000,000	
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	1,000,000	6,000,000	
22040109	Grants to Communities and NGOs	1,000,000	6,000,000	
220402	Foreign Grants and Contributions	-	-	-

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 052100100200 - Curative				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	93,431,396	140,799,612	93,866,408
22	OTHER RECURRENT EXPENDITURE	24,000,000	29,500,000	43,405,472
	TOTAL:	117,431,396	170,299,612	137,271,880
2101	SALARY	93,431,396	140,799,612	93,866,408
210101	Salaries and Wages	38,574,237	62,116,324	41,410,883
21010101	Basic Salary	38,574,237	62,116,324	41,410,883
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	54,857,159	78,683,288	52,455,525
210201	Allowances	54,857,159	78,683,288	52,455,525
21020103	Transport Allowance			
21020104	Rent Supplement	6,873,228	11,068,000	7,378,667
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020113	Hazard / Hardship Allowance	4,740,714	7,634,000	5,089,333
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	13,544,809	21,811,288	14,540,859
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	23,698,408	38,170,000	25,446,667
22021079	17% PHC Contributory Pension	6,000,000		
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension			
21020201	Health Insurance Contribution (JICHMA)			
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100200 - Curative				
2202	GOODS AND SERVICES	24,000,000	29,500,000	43,405,472
220201	Transport & Travelling - General	500,000	500,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	20,000,000	4,000,000	20,114,500
22020301	Office Materials and Consumables			
22020307	Drugs, Vaccines & Medical Supplies/Free Medicated New Bond Child Health Care	20,000,000	4,000,000	20,114,500
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020421	Maintenance of Health Institution Buildings			
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	2,500,000	13,000,000	23,290,972
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021060	Nutrition Activities	2,000,000	2,000,000	16,707,441
22021049	Special Health Programmes & Initiatives (LACA)	500,000	1,000,000	

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22021079	17% Contribution to PHC S.P.		10,000,000	5,988,531
22021081	Health Ins. Sch. (JICHMA)	1,000,000	12,000,000	595,000
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances			
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 052100100300 - Rural Water Supply				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	11,751,922	13,380,472	8,920,315
22	OTHER RECURRENT EXPENDITURE	31,500,000	42,000,000	135,494,420
	TOTAL:	43,251,922	55,380,472	144,414,735
2101	SALARY	11,751,922	13,380,472	8,920,315
210101	Salaries and Wages	5,368,920	6,136,056	4,090,704
21010101	Basic Salary	5,368,920	6,136,056	4,090,704
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	6,383,002	7,244,416	4,829,611
210201	Allowances	6,383,002	7,244,416	4,829,611
21020103	Transport Allowance	1,422,048	1,609,596	1,073,064
21020104	Rent Supplement	1,073,772	1,227,192	818,128
21020105	Meal Subsidy	628,192	713,204	475,469
21020106	Utility Allowance	405,600	459,600	306,400
21020107	Entertainment			
21020109	Leave Transport Grant	536,892	613,606	409,071
21020110	Leave Bonus (5%)	268,446	306,802	204,535
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	2,048,052	2,314,416	1,542,944
210202	Social Contribution	-		
21020202	17% Government Contributory Pension	-		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-		
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100300 - Rural Water Supply				
2202	GOODS AND SERVICES	31,500,000	42,000,000	135,494,420
220201	Transport & Travelling - General	500,000	500,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	
220202	Utilities General	1,000,000	500,000	
22020202	Telephone Charges			
22020205	Water Rates & Charges	1,000,000	500,000	
+				
220203	Materials and Supplies - General	500,000	1,000,000	
22020301	Office Materials and Consumables	500,000	1,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	30,000,000	40,000,000	135,494,420
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services (Water Chargies)	30,000,000	40,000,000	135,494,420
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			
22020415	Maintenance of Water Facilities			
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			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 055200100100 - Traditional Officer (District Head Of				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	120,000,000	70,000,000	71,704,250
	TOTAL:	120,000,000	70,000,000	71,704,250
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			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055200100100 - Traditional Officer (District Head Of				
2202	GOODS AND SERVICES	120,000,000	70,000,000	71,704,250
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	120,000,000	70,000,000	71,704,250
22040103	Grants & Contributions (Emirate Councils and Justice Sect	120,000,000	70,000,000	71,704,250
220402	Foreign Grants and Contributions			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 055100100100 -Community Development Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	29,351,505	27,019,461	18,012,974
22	OTHER RECURRENT EXPENDITURE	7,500,000	26,500,000	27,338,543
	TOTAL:	36,851,502	53,519,461	45,351,517
2101	SALARY	29,351,502	27,019,461	18,012,974
210101	Salaries and Wages	14,921,352	13,587,264	9,058,176
21010101	Basic Salary	14,921,352	13,587,264	9,058,176
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	14,430,150	13,432,197	8,954,798
210201	Allowances	14,430,150	13,432,197	8,954,798
21020103	Transport Allowance	2,773,416	2,622,384	1,748,256
21020104	Rent Supplement	2,970,846	2,704,068	1,802,712
21020105	Meal Subsidy	1,211,628	1,145,148	763,432
21020106	Utility Allowance	1,495,284	1,361,868	907,912
21020107	Entertainment			
21020109	Leave Transport Grant	200,113	1,358,726	905,817
21020110	Leave Bonus (5%)	10,057	679,363	452,909
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	5,678,806	3,560,640	2,373,760
210202	Social Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-		
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100100 -Community Development Section				
2202	GOODS AND SERVICES	7,500,000	26,500,000	27,338,543
220201	Transport & Travelling - General	500,000	500,000	1,080,800
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	1,080,800
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	7,000,000	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	7,000,000		
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services		5,000,000	12,450,000
22020701	Financial Consulting		5,000,000	12,450,000
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General		1,000,000	6,707,743
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions		1,000,000	6,707,743
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		20,000,000	7,100,000
22040109	Grants to Communities and NGOs		20,000,000	7,100,000
220402	Foreign Grants and Contributions	-		

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	5,847,769	5,222,828	3,481,885
22	OTHER RECURRENT EXPENDITURE	7,180,000	2,880,000	6,093,500
	TOTAL:	13,027,769	8,102,828	9,575,385
2101	SALARY	5,847,769	5,222,828	3,481,885
210101	Salaries and Wages	3,109,828	2,808,748	1,872,499
21010101	Basic Salary	3,109,828	2,808,748	1,872,499
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,737,941	2,414,080	1,609,387
210201	Allowances	2,737,941	2,414,080	1,609,387
21020103	Transport Allowance	495,252	426,408	284,272
21020104	Rent Supplement	622,356	562,440	374,960
21020105	Meal Subsidy	219,300	188,736	125,824
21020106	Utility Allowance	311,196	281,088	187,392
21020107	Entertainment			
21020109	Leave Transport Grant	310,983	280,875	187,250
21020110	Leave Bonus (5%)	155,491	140,437	93,625
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	623,363	534,096	356,064
210202	Social Contribution	-		
21020202	17% Government Contributory Pension	-		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-		
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture				
2202	GOODS AND SERVICES	7,180,000	2,880,000	6,093,500
220201	Transport & Travelling - General	600,000	300,000	620,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	600,000	300,000	620,000
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	500,000	1,500,000	4,673,500
22020301	Office Materials and Consumables	500,000	1,500,000	4,673,500
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	-	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000		
220205	Training – General	-		
22020501	Local Training			
220206	Other Services - General	-		
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	1,080,000	1,080,000	800,000
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements (JBC Monthly Bulletin)	1,080,000	1,080,000	800,000

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 055100100300 - Social Welfare Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,358,410	5,236,929	3,491,286
22	OTHER RECURRENT EXPENDITURE	27,186,000	36,186,000	39,806,080
	TOTAL:	33,544,410	41,422,929	43,297,366
2101	SALARY	6,358,410	5,236,929	3,491,286
210101	Salaries and Wages	3,458,664	2,606,968	1,739,979
21010101	Basic Salary	3,458,664	2,606,968	1,737,979
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,899,746	2,629,961	1,753,307
210201	Allowances	2,899,746	2,629,961	1,753,307
21020103	Transport Allowance	482,988	476,316	317,544
21020104	Rent Supplement	691,728	620,836	413,891
21020105	Meal Subsidy	211,296	208,620	139,080
21020106	Utility Allowance	344,474	310,032	206,688
21020107	Entertainment			
21020109	Leave Transport Grant	345,866	260,697	173,798
21020110	Leave Bonus (5%)	172,933	130,348	86,899
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	650,461	623,112	415,408
210202	Social Contribution	-		
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
21030108	Social Security Benefits (For Disabled)			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100300 - Social Welfare Section				
2202	GOODS AND SERVICES	27,186,000	36,186,000	39,806,080
220201	Transport & Travelling - General	1,500,000	500,000	846,819
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,500,000	500,000	846,819
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	25,686,000	30,686,000	37,059,261
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers (Hisba and Vigilante)	8,126,000	8,126,000	11,060,555
22020318	Disaster Relief Materials	10,000,000	15,000,000	24,378,706
22021082	Social Security Benefit for Disabled	7,560,000	7,560,000	

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		5,000,000	1,900,000
22040113	Assistance and Donations General (COVID-19 Response)		5,000,000	1,900,000
220402	Foreign Grants and Contributions	-	-	-

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
Administrative Entity: 055100100400 - Trade Section and Cooperatives				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	9,443,184	7,368,068	4,912,045
22	OTHER RECURRENT EXPENDITURE	1,500,000	1,700,000	
	TOTAL:	10,943,184	9,068,068	4,912,045
2101	SALARY	9,443,184	7,368,068	4,912,045
210101	Salaries and Wages	4,432,200	3,375,792	2,250,528
21010101	Basic Salary	4,432,200	3,375,792	2,250,528
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	5,010,984	3,992,276	2,661,517
210201	Allowances	5,010,984	3,992,276	2,661,517
21020103	Transport Allowance	814,860	731,184	487,456
21020104	Rent Supplement	881,700	730,416	486,944
21020105	Meal Subsidy	353,424	317,523	211,682
21020106	Utility Allowance	443,244	367,608	245,072
21020107	Entertainment			
21020109	Leave Transport Grant	443,220	337,579	225,053
21020110	Leave Bonus (5%)	221,610	168,790	112,527
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		360,000	240,000
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,852,926	979,176	652,784
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100400 - Trade Section and Cooperatives				
2202	GOODS AND SERVICES	1,500,000	1,700,000	-
220201	Transport & Travelling - General	500,000	1,200,000	-
22020101	Local Travel & Transport - Training		1,000,000	
22020102	Local Travel & Transport - Others	500,000	200,000	
220202	Utilities General		-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	1,000,000	500,000	-
22020301	Office Materials and Consumables	1,000,000	500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved	Revised	
		Sectoral Summary				
			Total	744,357,771	336,207,703	1,280,049,460
			Administration	562,198,443	261,933,114	907,302,385
			Economic	45,959,328	11,338,095	170,459,328
			Social	136,200,000	62,936,494	202,287,747.0
		Administration				
			Total Economic Sector:	698,806,870	261,933,114	907,302,385
1	70841	Contribution to IFAD Programme at Muku Kudu	Administration Section	5,000,000		
2	70171	Settlement of Outstanding Liabilities	Administration Section	15,000,000	11,106,106	15,000,000
3	70181	Contribution to State and Local Government Joint Project	Administration Section	150,000,000	75,000,000	150,000,000
4	70611	Community Development fund (polling unit project) programme	Administration Section	5,400,000	1,850,000	
5	70451	Purchase of 5No Official vehicle (Toyota Corolla LE) for Hon. Chairman, Vice Chairman, Secretary, Speaker and DAGS	Administration Section	30,000,000	10,959,700	27,000,000
6	70611	Purchase of 5No. Motorcycle for Open Defecation Free(ODF) sustainability	Administration Section	2,500,000		2,500,000
7	70611	Purchase of 2No. Utility Vehicle (Hilux)	Administration Section			106,393,395
8	70611	Purchase of 10No. Motorcycle	Administration Section			8,235,000
9	70611	Contribution for the purchase of utility Vehicle Hilux for Local Govt. Zonal Inspector	Administration Section			20,000,000
10	70841	General Revenuation of Women/Blind Center	Building Section			5,000,000
11	70521	Construction of Drainage at Garki, GidanMaza, Tagwayen Fage,Fagen Gawo, Kargo, Kore, Kanawa, Unguwar Ganji, Buduru and Gwarzo	Building Section	25,283,312	25,283,312	5,000,000
12	70451	Continuation of House Numbering at Garkiand Tsakiya	Building Section	500,000		500,000
13	70451	Construction of five daily prayer mosque one at each ward of Garki Local Government Area	Building Section	20,000,000	22,763,526	30,000,000
14	70451	Completion of Friday Mosque at Muku, GidanMaza, Tagwayen Fage, Batakashi and Unbono	Building Section	10,600,000		
15	70451	Renovation of Friday Mosque at Ajura and Kargo	Building Section	2,000,000		
16	70611	Construction of Friday mosque at Dan Bako, Gurarraji, Unbono, Gayawa, Babande, Gwallawa Muku Gidan Maza, Tagwayan Fage, and Bata Kashi (Sure-P)	Building Section	20,000,000	1,893,599	40,000,000
17	70611	Construction of five daily prayer mosque at Teye&Jirima.	Building Section	7,120,000		
18	70611	Renovation of Local Government staff quarters (DAGS House)	Building Section	3,500,000		3,500,000
19	70611	Fencing of grave yard at Doko, Kore, Kalgo and Kanya (ongoing)	Building Section	15,000,000	8,625,000	
20	70611	Purchase of furnitures to Local Government Secretariat	Building Section	5,000,000		
21	70611	Renovation of Chairman, Vice Chairman and Secretary offices.	Building Section	3,000,000	540,000	

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved	Revised	
22	70611	Renovation of Garki Duplex House	Building Section	3,000,000		
23	70611	Renovation of Garki Local Government Secretariat	Building Section	4,000,000		
24	70611	Construction of Town Gates at Garki	Building Section	30,000,000		
25	70611	Construction of mini stadium at Garki	Building Section	10,000,000		
26	70611	Construction of Police Station at Garki Local Government	Building Section	10,000,000		
27	70611	Construction of District Head House at Doko and Kanya Maikaho	Building Section	20,000,000		20,000,000
28	70611	Wall fencing NYSC lodge at Garki	Building Section	5,000,000		5,000,000
29	70611	Renovation of Garki motor park (Tasha)	Building Section	2,000,000		2,000,000
30	70611	Construction of 2 No midwifery House at Kore and Sugungum	Building Section	10,000,000		50,000,000
31	70611	Construction of 1 No Police out post at each ward	Building Section	10,000,000		15,000,000
32	70611	Purchase of furnitures to office of the Chairman, Vice Chairman & Secretary.	Building Section	2,000,000		
33	70611	External work at Guest House Dutse (ongoing)	Building Section	15,000,000		
34	70611	General Revontion of Local Govt. Guest House Dutse on Going	Building Section			20,000,000
35	70611	Renovation of Garki Local Government Secretariat (sure-p)	Building Section	10,000,000		45,000,000
36	70611	Renovation of Garki Local Education Authority (LEA) Secretariat	Building Section			10,000,000
37	70611	Renovation of Duplex House Garki LG	Building Section		358,649	5,000,000
38	70841	Purchase of Generator (27KVA) to Sugungum and Tagwayen Fage	Electrification Section	5,000,000		
39	70411	Purchase of POS and rechargeable Solar Power Mobile Changing System for Youth	Electrification Section	2,000,000		2,000,000
40	70611	completion of Electrification in gwazo town	Electrification Section			10,000,000
41	70611	Provision of Solar street light at muku	Electrification Section			10,000,000
42	70611	Re-payment of Tractor Loan	Forestry Section			66,470,000
43	70611	Upgrading or Primary Health care centre in Gwanzo Town	Health Section			10,000,000
44	70611	Construction of Health Post at Kuddudutawa	Health Section			20,000,000
45	70661	Land Compensation	Land & Survey Section	3,975,227	2,200,000	3,975,227
46	70521	Erosion control across the Local Government Area	Land & Survey Section	50,000,000	35,059,028	50,000,000
47	70611	Purchase of utility vehicle (Toyota Corolla)	Mechanical Section	4,000,000		
48	70611	Procurement of operational vehicle (Golf Wagon)	Mechanical Section	4,000,000		4,000,000
49	70611	Construction of Feeder Road from Kanya Babba Gwarzo Kanya maikalu to tsanya kwaci	Road & Comm. Section			

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved Revised	Actual	
50	70841	Construction of 2 No of Hand Pumps (Per Ward) Jigaji Fulani, Gangara kudu, Alkashiwa Fulani, Kore K/babale, walawa Fulani, Dandibilo Fulani, Garki Yamma, Jaya Fulani, Fulanin Ribinyii, Sansani, Galadimawa, Gangarar Kargo, Dunguzu, Kukar mekiya, Unguwar Gaya, Kiryya Fulanin k/ganji bane Bari, Zaidawa Fulani, Masari, Maigaggafa, Danhabu Fulani	Rural Water Supply Section	10,226,763	9,200,325	25,228,763
51	70841	Purchase of Hand Pump Materials	Rural Water Supply Section	58,132,568	50,724,865	40,000,000
52	70841	Construction of complete solar water scheme at Kashin Ganji, Gumzara, Dan Bako, Mai Wando, Tankari Batakashi, Lautai, Danbarage, Kukar Mekiya, Garki Yamma, Garki S/Unguwa Kore, Babande, Garki Kudu and Garki Arewa	Rural Water Supply Section	20,000,000		55,500,000
53	70841	Construction of solar water scheme at Garki town, Muku, Dan Maigari, Kabawa, Duhuwa,	Rural Water Supply Section	20,500,000		15,000,000
54	70841	Conversion of Motorize water to solar power at Tagwayen Fage, Doko, Gwarzo, Dunkumi,	Rural Water Supply Section	20,500,000		
55	70841	Construction of hand pump to solar system and Conversion of hand pump to solar across the	Rural Water Supply Section	10,000,000	2,800,000	
56	70841	Construction of solar water scheme at Tagwayen Fage, Muku, Dan Maigari, Kabawa, Dorai,	Rural Water Supply Section	26,000,000		
57	70841	Construction of hand pump at Daki-Daka and Jirima	Rural Water Supply Section	3,569,000	3,569,060	
58	70841	Extension of water pipe line at Babande	Rural Water Supply Section	10,000,000		10,000,000

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved	Revised	
Economic						
			Total Economic Sector:	73,219,328	11,338,095	170,459,328
1	70421	Purchase of Grains	Agric Section	4,560,000	4,560,000	10,000,000
2	70421	Transport of fertilizer	Agric Section	2,000,000	547,802	2,000,000
3	70421	Establishment of irrigation scheme at Jirima	Agric Section	1,500,000		1,500,000
4	70421	Widow Empowerment Programme (Goat breeding)	Agric Section	2,000,000	935,000	2,000,000
5	70421	Construction of slaughter house at Kore	Agric Section	2,000,000		2,000,000
6	70422	Modification of fish pond at Jirima and Sugungum	Agric Section	2,000,000		2,000,000
7	70411	Construction of 3No. market stall at Kargo, Umbono, Moko and Fage Gawo	Building Section	2,000,000		5,000,000
8	70435	Construction of lock up shops across the Local Government Area.	Building Section	2,000,000		
9	70435	Construction of culvert at Doko, Kore and Gwallawa	Building Section	4,000,000		4,000,000
10	70435	General renovation of Primary Health Care across the Garki Local Government (Sure-P)	building Section	25,500,000		25,500,000
11	70435	Construction of Drainage at Buduru and Unguwar Ganji	Building Section			10,000,000
12	70411	Renovation of Jumaat Mosques at Dan Kargo and Dan Maigari	Building Section			5,000,000
13	70841	Fencing of grave yard at umbono, gidan maza Kanya Town	Building Section			4,000,000
14	70421	Establishment of Nursery (Seedling) at Garki	Education Section	3,200,000	3,200,293	1,000,000
15	70422	Improvement of SugungunSabonGari 33KVA High Tension Cable line	Electrification Section	5,000,000		
16	70435	Rehabilitation of 33/11 KVA Gumel – Kargo and Garki- Doko High Tension Cable line	Electrification Section	4,000,000	2,095,000	70,000,000
17	70435	Rehabilitation of Majia to Kore High Tension line	Electrification Section	2,000,000		10,000,000
18	70435	Installation Of Solar Street Light across the LGA	Electrification Section	10,459,328		10,459,328
19	70421	Road Side tree planting	Forestry Section	1,000,000		1,000,000
20	70611	Extension of water pipe line at Kanya town	Rural Water Supply Section			5,000,000

GARKI LOCAL GOVERNMENT
2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved	Revised	
Social						
	Recurrent		Total Social Sector:	208,483,725.0	62,936,494.0	202,287,747
1	70912	Construction of 1 block of 2 classrooms Islamiyya S	Building Section	10,000,000.0		
2	70912	Construction of 1 block of 2 classroom Islamiyya at	Building Section	10,500,000.0	470,000.0	
3	70912	Construction of Public Convenience One (1) No. One Toilet at each ward.	Building Section	3,000,000.0		3,000,000.0
4	70740	Construction of 1No. Health Post at Unguwar Bako, Jaya and Zaldawa, Kududdufawa, Marke, Gayawa and Garki Gabas	Building Section	10,000,000.0	7,300,000.0	15,000,000.0
5	70912	2% Contribution to Jigawa State University Kafin Hausa	Education Section	35,783,725.0	25,773,550.0	38,000,000.0
6	70912	Contribution for the construction of Nomadic Prim	Education Section	5,000,000.0		
7	70435	contribution for the construction of primary school across the local government (sure-p)	Electrification Section	25,500,000		8,000,000.0
8	70810	Purchase of Fire Extinguisher Materials	Electrification Section			200,000.0
9	70810	Provide Electrification (Nepa) at Kore	Electrification Section			5,000,000.0
10	70912	Immunization Plus Days Programme	Health Section	3,000,000.0		3,000,000.0
11	70912	Construction of Heath post at Gangara, Rafin Marke, Unguwar Bako, Zaidawa, Gayawa and Garki Gabas	Health Section	5,000,000.0		
12	70740	Purchase of health post bed and mattresses to 11 Wards in Garki LG Primary Health Care	Health Section	10,000,000.0		10,000,000.0
13	70740	Renovation of Health Post at Lautai, Gwarzo, Jirima, Makangawa, Jan-Gari, Gurarraji, GidanMaza, TagwayenFage and Fagen Gawo Health Posts.	Health Section	10,000,000.0		10,000,000.0
14	70740	Purchase of information equipment	Information Section	1,000,000.0		1,000,000.0
15	70810	Extention of water pipe line at Garki town	Rural Water Supply Section			7,000,000.0
16	70810	Construction of Solar Water Scheme at Garki Yamma, Garki Arewa, Kore, Doko and Babalde (Sure-P)	Rural Water Supply Section	41,000,000.0		33,387,747.0
17	70740	Contribution to Community Development Projects	Social Welfare	5,000,000.0	17,459,155.0	20,000,000.0
18	70830	Purchase Of Sport Equipment for youth across the Local Government Area. (Ball, Jessy, Boat &	Social Welfare	3,700,000.0	2,364,000.0	3,700,000.0
19	70131	Social Protection Programme (Intervention Programme) COVID 19 Response	Social Welfare	10,000,000.0	3,496,500.0	10,000,000.0
20	70810	Purchase of Relief Materials	Social Welfare	20,000,000.0	6,073,289.0	35,000,000.0

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

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

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

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

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2023 Approved Estimates - Capital Expenditure

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

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

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2023 Approved Estimates - Capital Expenditure

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

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2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23050117			Counter funding of Development Assistance			
23050118			Purchase of Agricultural Inputs - Seeds, Fertilizer, etc.			
23050135			Dev. of Ward Level Health Facilities for Basic Healthcare Provision			