

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

Budget Code	Details of Revenue	2024 Approved Estimates (N)	2023	
			Approved Revised Estimates (N)	Outturns (N)
<b>1</b>	<b>Revenue</b>	<b>3,376,420,470</b>	<b>3,166,420,470</b>	<b>1,386,121,436</b>
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>2,810,000,000</b>	<b>2,810,000,000</b>	<b>1,270,081,017</b>
<b>1101</b>	<b>Local Government Share of FAAC Revenues</b>	<b>2,810,000,000</b>	<b>2,810,000,000</b>	<b>1,270,081,017</b>
110101	Statutory Allocation	1,800,000,000	1,800,000,000	670,983,042
110102	Value Added Tax	800,000,000	800,000,000	597,780,971
110103	Other FAAC Revenues	210,000,000	210,000,000	1,317,004
<b>1102</b>	<b>LOCAL GOVT. SHARE OF STATE TAXES</b>			<b>-</b>
<b>110201</b>	<b>LOCAL GOVT. SHARE OF STATE STATUTORY REVENUES</b>			<b>-</b>
<b>12</b>	<b>INDEPENDENT REVENUES</b>	<b>20,005,000</b>	<b>20,005,000</b>	<b>-</b>
<b>1201</b>	<b>Tax Revenue</b>	<b>250,000</b>		<b>-</b>
120101	Personal Incomes Tax	250,000	250,000	-
120102	Corporate Taxes	-	-	-
120103	Other Taxes			
<b>1202</b>	<b>Non-Tax Revenue</b>	<b>19,755,000</b>	<b>17,755,000</b>	<b>-</b>
120201	Licenses - General	1,635,000	1,635,000	
120202	Mining Rents	-	-	
120203	Royalties	-	-	
120204	Fees - General	7,500,000	7,500,000	
120205	Fines - General	-	-	
120206	Sales - General	520,000	520,000	
120207	Earnings - General	4,800,000	4,800,000	
120208	Rent on Government Buildings - General			-
120209	Rent on Land & Others - General	1,700,000	1,700,000	
120210	REPAYMENTS - GENERAL	50,000	50,000	
120211	Investment Income	-	-	
120212	Interest Earned	1,550,000	1,550,000	
120213	Reimbursement - General	2,000,000	-	

<b>13</b>	<b>AID AND GRANTS</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>-</b>
1301	AID	-	-	-
130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-
<b>1302</b>	<b>GRANTS</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>-</b>
130201	Domestic Grants	20,000,000	20,000,000	-
130202	Foreign Grants			-
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>526,415,470</b>	<b>316,415,470</b>	<b>116,040,419</b>
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	7,981,725	56,415,470	-
140101	TRANSFER FROM CRF TO CDF GENERAL	231,000,000	260,000,000	
1402	OTHER CAPITAL RECEIPTS	-	-	-
140201	Other Capital Receipts	-	-	-
1403	LOANS / BORROWINGS RECEIPT	-	-	-
140301	Domestic Loans / Borrowing Receipt	-	-	-
140302	International Loans/Borrowings	-	-	-

<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>2,860,000,000</b>	<b>2,600,000,000</b>	<b>1,268,764,013</b>
1101	LOCAL GOVT. SHARE OF FAAC	2,860,000,000	2,600,000,000	1,268,764,013
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	2,860,000,000	2,600,000,000	1,268,764,013
11010101	Statutory Allocation	924,738,675	1,800,000,000	670,983,042
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	-	800,000,000	597,780,971
11010201	Share of VAT		800,000,000	597,780,971
11010202	Arrears of VAT			

110103	LOCAL GOV. SHARE OF OTHER FAAC REVENUES	-	210,000,000	612,855,031
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves		55,000,000	159,122,981
11010304	Forex Equalisation		100,000,000	101,448,936
11010305	Exchange Gain		55,000,000	352,283,114
11010306	Share of Solid Minerals			
11010310	Refund of Excess Bank Charges from Federation Account			

1102	LOCAL GOVT. SHARE OF STATE TAXES			
110201	LOCAL GOVT. SHARE OF STATE STTUTORY REVENUES	-	-	-

11020201 Receipt of Local Government of State IGR Tax Revenues

<b>12</b>	<b>Independent Revenue</b>	19,025,000	18,005,000	2,493,470
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1201	TAX REVENUE	250,000	1,750,000	580,000
120101	PERSONAL TAXES	250,000	250,000	-
12010101	Pay-As-You-Earn (Public Sector)	250,000		
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010118	Other Special Taxes		250,000	

120102	Corporate Taxes	-	-	-
12010201	N/A			

120103	Other Taxes	-	1,500,000	580,000
12010302	Pool Betting Tax			
12010303	Development Tax/Levy			
12010306	Education Levy			
12010318	Property Tax		1,500,000	580,000
12010319	Stamp Duties			
12010320	Development Levy			

1202	NON-TAX REVENUE	18,775,000	16,255,000	1,913,470
<b>120201</b>	<b>Licenses - General</b>	<b>3,035,000</b>	<b>1,635,000</b>	<b>-</b>
12020105	Radio / Television Station Licenses			
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License			
12020111	Bake / Bakery House Liicenses	300,000	400,000	
12020113	Brick-making, etc, Licenses			
12020114	Cart Licenses			
12020115	Dane Gun Licenses			
12020116	Cattle Dealler Licenses			
12020117	Dried Fish & Meat Licenses			
12020118	Pet (Dog) Licenses			
12020119	Fishing Permits			
12020120	Hawker's Permits	25,000	25,000	
12020121	Hunting Permits			
12020122	Produce Buying Licenses	100,000	100,000	
12020126	Tractor Hiring Services			
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations Licenses	70,000	70,000	
12020132	Motor Vehicle Licenses	50,000		
12020133	Drivers' Licenses			
12020134	Patent Medicine & Drug Stores Licenses			
12020135	Private School Licenses			
12020136	Health Facilities Licenses			
12020137	Trade / Kiosk Permit Licenses	100,000	100,000	
12020138	Forestry / Timber Licence			
12020140	Lottery Permit			
12020141	Hide and Skin Buyers License			
12020142	Hide and Skin Export Health Certificate			
12020143	Other Animals Certificate			
12020144	Animal Import Permit			

12020145	Licence Renewal of Private Hospitals/Clinics		
12020146	Fire Safety Licence		
12020147	Licence of Hotels and Restaurants		
12020148	Food and Water Processing Licence		
12020149	Communication Equipment Installation Permit	1,500,000	
12020150	Hides & Skin Export Premises License		
12020151	Cattle Traders Certificate		
12020152	Trophies Dealers Permit		
12020153	Product Buyers Licenses and Registration of Stores		
12020154	Inspection Fees Stores		
12020156	Petroleum License Permit		
12020157	Public Conveniences Permit	150,000	150,000
12020158	Minor Industrial Licence Fees	50,000	100,000
12020159	Welding Machine License	50,000	50,000
12020160	Auto Spare Parts	220,000	220,000
12020161	Building Materials / Block Making Licence Fees	330,000	330,000
12020162	Sewing / Tailoring Services	50,000	50,000
12020163	Barbing Salon / Boutque Services Fees	40,000	40,000

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

120204	Fees - General	5,830,000	6,000,000	730,600
12020401	Court Fees			
12020402	Mislleneous Road Traffic Registration Fees			
12020403	Earning from Contract / Programme			
12020404	Trade Union Fees			
12020405	Student Bonding Fees			
12020409	Weights & Measures Fees			
12020410	Electrical Inspectorate Fees		40,000	
12020412	Research Testing Fees			
12020413	Films Censorship / Production Fees			
12020415	Trade Testing Fees			
12020417	Contractor Registration Fees	200,000	100,000	
12020418	Marriage / Divorce Fees			
12020419	Attestation of Bachelorhood & Spinsterhood Fees			
12020420	Pilgrims Welfare Fees			
12020424	Accreditation Fees			
12020425	Disinfection of Produce Fees			
12020426	Court Summons Fees			
12020427	Tender Fees	2,000,000	2,000,000	
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees		100,000	
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			
12020438	Survey / Planning / Building Fees	150,000	150,000	
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees	200,000	200,000	
12020442	Association Fees			
12020443	Birth & Death Registration Fees			
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	200,000	200,000	
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees			
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	20,000	20,000	

12020452	School/ Tuition/ Examination Fees			
12020453	Applications Fees			
12020454	Parking Fees			
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate			
12020456	School/ Tuition/ Registration / Examination			
12020457	Affiliation Charges			
12020458	Unity/Staff/Other School Fees/Levies			
12020459	Customary Right Of Occupancy Fees	700,000	600,000	
12020460	Building Plan Approval Fees			
12020461	Title / Plot Transfer Fees / Commission	100,000	200,000	
12020462	Publication Fees			
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees	1,500,000	1,500,000	700,000
12020467	Training Fees			
12020468	Milling Charges	40,000	40,000	
12020469	Vaccination charges			
12020470	Hide and Skin inspection charges			
12020471	Private School Registration			
12020472	Certificate of Road Worthness			
12020473	Non refundable land application fees			
12020474	High Ways Fees			
12020475	Heavy Duty Permit			
12020476	Vehicle Inspection			
12020477	Registration of Audit and Accounting Firm			
12020478	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)	70,000	20,000	
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana) Registration Fees	500,000	500,000	27,500
12020480	Co-Operative Societies, Audit and Supervision Fees			
12020481	Registration of Business Names			
12020482	Women Co-Operative Development Fees			

12020483	Certificate of Occupancy			
12020484	Registration of Private Medical Institutions			
12020485	Consultancy Services Fees			
12020486	Driving Test Certificate			
12020487	Layout Designment Fees			
12020488	Formalization Fees			
12020489	Water Connection Fees			
12020490	Water Reconnection Fees			
12020491	Water Legalization Fees			
12020492	Water Charges			
12020493	Auto Mechanic /Car Wash Registration Fees	100,000	100,000	
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees			
12020495	Passenger Manifest and Way Bill			
12020496	Rent Tribunal Fees			
12020497	Vetting of Contract Agreement			
12020498	Meat Inspection Fees			
12020499	Slaughter Stock Fees		200,000	3,100
12020500	Business Centre Operations	50,000	30,000	

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120205	Fines - General	-	-	-
12020501	Fines			
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine			
12020504	Penalty for Offences / Impoundments			

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120206	Sales - General	520,000	520,000	-
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable Items	520,000	520,000	
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
12020612	Proceeds from Sales of Drugs And Medications
12020613	Proceeds from Sales of Ships Scraps
12020614	Sales of Government Buildings
12020615	Sales of Uniforms
12020616	Sales of Application Forms
12020617	Sales Of Plan Phostat Print/Map
12020618	Sales Of Reagents & Chemicals
12020619	Sales Of Flags/Potraits
12020620	Sales Of Other Government Properties
12020621	Sales Of Government Panapharelia (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 Condenmed stores and Vehicles
12020629	Sales of finished Products
12020630	Sales of Women Centre Product and Hire of Equipments
12020631	Sales of Fishing Gears
12020632	Sales of Hansard and Gazette
12020633	Sale of Physical Assets (Plant, Machinery & Equipment)
12020634	Sale of Technical Know-how (Technology Process or Design)
12020635	Sale of Intellectual Property (Copy Right, Trade Marks & Patents)

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120207	Earnings - General	4,500,000	4,800,000	1,182,870
12020701	Earnings From Cattle Markets	500,000	500,000	168,040
12020702	Earnings From Markets	2,000,000	2,000,000	225,280
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit		200,000	
12020705	Earnings From Motor Parks	700,000	500,000	117,050
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_	1,000,000	1,000,000	672,500
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		100,000	
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		300,000	
12020721	Fire Service			
12020722	Drug Revolving Fund			
12020723	Car Hire / SUV Services			
12020724	Catering Services			
12020725	Broadband Access Network Proceeds			
12020726	Dividend on Investment			
12020727	Export Free Zone Proceeds			
12020728	Proceeds from Number Plates			
12020729	Earning from Parks and Gardens			
12020730	Gate Fees			
12020731	Printing Revenue			
12020732	Airport / Hajj Operation Proceeds			
12020733	Abattoir / Slaughter House	300,000	200,000	

<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>300,000</b>	<b>-</b>	<b>-</b>
12020801	Rent on Government Quarters	100,000		
12020802	Rent on Government Offices	100,000		
12020803	Rent on Government Buildings			
12020804	Rent on Conference Centres			
12020805	Rent on Government Propoerties	100,000		
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<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	<b>1,000,000</b>	<b>1,700,000</b>	<b>-</b>
12020901	Rent on Government Land		200,000	
12020902	Rent on Oil Plot & Aerodromes			
12020903	Rents & Premium on the Allocation of Land			
12020904	Rents of Plots & Sites Services Programme			
12020905	Lease Rental			
12020906	Rents on Government Properties	1,000,000	1,500,000	
12020907	Rents On Industrial Estate			
12020908	Ground Rent and Penalties			
12020909	Rent from Food Sellers			
12020910	Certificate of Temporary Permit			
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<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>540,000</b>	<b>50,000</b>	<b>-</b>
12021002	Motor Vehicle Advances	30,000		
12021003	Bicycle Advances (Principal)	50,000	50,000	
12021004	Motor Vehicle Refurbishing Loan	30,000		
12021005	House Refurbishing Loan	30,000		
12021006	Refund Sunderies			
12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)			
12021009	Repayment of Motorcycle Loan			
12021010	Repayment of Bicycle Loan			
12021011	Repayment of Sundry Loan			
12021012	Refund of Overpayment	200,000		
12021013	Unclaimed Deposits	200,000		
12021014	Recovery of Public Funds			
12021015	Repayment of Owner Occupier			
12021016	Repayment / Recoveries of Economic Empowerment Loans			
12021017	Repayment of Motor Vehicle Loan			
12021018	Repayment of Professional Advances			

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<b>120211</b>	<b>Investment Income</b>	-	-	-
12021101	Operating Surplus			
12021102	Dividend Received			
12021103	Other Investment Income			
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<b>120212</b>	<b>Interest Earned</b>	<b>1,050,000</b>	<b>1,550,000</b>	<b>-</b>
12021201	Motor Vehicle Bicycle Advances (Interest)	1,000,000		
12021202	Bicycle Advances (Interest)			
12021203	Refurbishing Loan			
12021204	Furniture Loan			
12021205	Interest on Housing Loan			
12021206	Interest on Loans to States			
12021207	Interest on Loans to Local Governments			
12021208	Interest on Loans to Government Owned Companies		1,500,000	
12021209	Interest on Debenture Loans			
12021210	Bank Interest			
12021212	Interest on Treasury Bills and Fixed Deposit	50,000	50,000	
12021213	Interest on Joint Consolidated Fund			
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<b>120213</b>	<b>Reimbursement - General</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>
12021302	Audit Fees			
12021303	Primary Education Grants			
12021304	Donation for Disaster Materials			
12021305	Federal Reimbursement for Pensions			
12021306	Women Development Programme			
12021307	Assistance for Up-keeps of Rehabilitation Centres			
12021308	Primary Health Care Development			
12021309	Grants & Reimbursement from State Government	2,000,000		
12021314	COVID 19 Donations and Grants			
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<b>13</b>	<b>AID AND GRANTS</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>1301</b>	<b>AID</b>	-	-	-
<b>130101</b>	<b>Domestic Aid</b>	-	-	-
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			
<b>130102</b>	<b>Foreign Aid</b>	-	-	-
13010201	Foreign Aid			
<b>1302</b>	<b>Grants</b>	-	-	-
<b>130201</b>	<b>Domestic Grants</b>	-	-	-
13020101	Sustainable Development Goals Grants			
13020102	Endowment Income			
13020103	Educational Grants			
<b>130202</b>	<b>Foreign Grants</b>	-	-	-
13020201	Foreign Grants			
13020202	UNICEF Primary Healthcare Grants			
13020204	Rural Water Supply & Sanitation Grants			
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<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>526,415,470</b>	<b>526,415,470</b>	<b>116,040,419</b>
<b>1401</b>	<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>	210,000,000	210,000,000	
<b>140101</b>	<b>TRANSFER FROM CRF TO CDF GENERAL</b>	<b>316,415,470</b>	<b>316,415,470</b>	<b>116,040,419</b>
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)	56,415,470	56,415,470	
14010102	Transfer From Stablization Funds	260,000,000	260,000,000	116,040,419

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			
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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			
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**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**SUMMARY OF RECURRENT EXPENDITURE ESTIMATES, 2024**

S/N	Code	Administrative Entities	2023				2024		
			Approved Revised Personnel Cost	Actual Expenditure	Other Recurrent Expenditure Revised Estimates	Actual Expenditure	Personnel Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
		CONSOLIDATED SUMMARY	1,347,472,877	894,939,880	958,923,880	781,661,511	1,496,186,168	994,014,880	2,539,101,851
	10000000000	ADMINISTRATIVE SECTOR	139,622,031	86,068,694	130,200,000	71,076,069	169,059,122	112,891,000	281,950,122
1	011100100100	Office of the Chairman	36,520,047	18,164,618	54,000,000	15,889,117	49,276,384	39,000,000	88,276,384
3	012500100100	Administration & General Services	80,492,565	54,745,377	31,200,000	35,051,592	84,882,496	45,891,000	130,773,496
4	011200100100	Legislative Council	22,609,419	13,158,699	45,000,000	20,135,360	34,900,242	28,000,000	62,900,242
5	014800100100	Local Government Electoral Office	-	-	-	-	-	-	-
	10000000000	ECONOMIC SECTOR	216,896,367	148,660,505	564,000,000	306,894,092	292,037,188	659,100,000	951,137,188
6	022000300000	Planning, Research & Statistics Department	77,693,906	54,589,971	12,000,000	4,458,043	83,229,803	9,000,000	92,229,803
7	022000100100	Treasury (Accounts Section)	33,702,255	24,871,501	355,500,000	120,176,709	99,677,217	355,800,000	455,477,217
8	022000100100	Treasury (Revenue Section)	6,352,046	4,061,135	8,500,000	107,000	5,861,905	8,500,000	14,361,905
9	022000100300	Internal Audit	1,951,302	-	-	-	2,265,101	500,000	2,765,101
10	021500100100	Agriculture Section	9,372,751	7,285,152	5,000,000	11,205,765	11,603,204	5,500,000	17,103,204
11	021500100200	Forestry Section	7,263,952	5,219,423	1,200,000	-	10,096,720	3,300,000	13,396,720
12	021500100300	Livestock Section (Vetrinary)	49,149,972	32,347,660	2,500,000	1,472,000	48,088,344	3,500,000	51,588,344
13	023400100100	Road & Communication Section	9,549,550	6,207,459	7,200,000	-	9,161,690	5,300,000	14,461,690
14	023400100200	Mechanical Section	2,267,503	1,585,819	14,000,000	9,855,840	2,385,236	9,700,000	12,085,236
15	023400100300	Electrical Section	9,184,654	6,121,688	151,800,000	158,011,585	9,947,638	251,800,000	261,747,638
16	023400100400	Land & Survey Section	3,647,454	2,435,702	1,100,000	-	3,664,452	400,000	4,064,452
17	023400100500	Building Section	6,761,022	3,934,995	5,200,000	1,607,150	6,055,877	5,800,000	11,855,877
	10000000000	SOCIAL SECTOR	990,954,479	660,210,681	264,723,880	403,691,350	1,035,089,858	222,023,880	1,306,014,541
8	051700000000	Local Education Authority	-	-	-	-	-	-	-

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**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

S/N	Code	Administrative Entity	2024 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
CONSOLIDATED SUMMARY			1,545,086,971	994,014,880	2,539,101,851
	10000000000	ADMINISTRATIVE SECTOR	169,059,122	112,891,000	281,950,122
1	011100100100	Office of the Chairman	49,276,384	39,000,000	88,276,384
3	012500100100 - /	Administration & General Services	84,882,496	45,891,000	130,773,496
4	011200100100	Legislative Council	34,900,242	28,000,000	62,900,242
5	014800100100	Local Government Electoral Office	-	-	-
	10000000000	ECONOMIC SECTOR	292,037,188	659,100,000	951,137,188
6	022000300000	Planning, Research & Statistics Department	83,229,803	9,000,000	92,229,803
7	022000100100 - 1	Treasury Account Section	99,677,217	355,800,000	455,477,217
8	022000100100 - 1	Treasury Revenue Section	5,861,905	8,500,000	14,361,905
9	022000100300	Internal Audit	2,265,101	500,000	2,765,101
10	021500100100	Agriculture Section	11,603,204	5,500,000	17,103,204
11	021500100200	Forestry Section	10,096,720	3,300,000	13,396,720
12	021500100300	Livestock Section (Vetrinary)	48,088,344	3,500,000	51,588,344
13	023400100100	Road & Communication Section	9,161,690	5,300,000	14,461,690
14	023400100200	Mechanical Section	2,385,236	9,700,000	12,085,236
15	023400100300	Electrical Section	9,947,638	251,800,000	261,747,638
16	023400100400	Land & Survey Section	3,664,452	400,000	4,064,452
17	023400100500	Building Section	6,055,877	5,800,000	11,855,877
	10000000000	SOCIAL SECTOR	1,083,990,661	222,023,880	1,306,014,541
18	051700000000	Local Education Authority	-	-	-
19	051700100100	Education (Non-Teaching Staff)	116,406,833	10,000,000	126,406,833
20	051700100200	Education (Teaching Staff)	720,825,793	-	720,825,793
21	051700100300	Adult Education	-	7,157,880	7,157,880
22	051700100400	Other Education	-	-	-
23	052100100100	Preventive (Water, Sanitation and Hygiene)	61,325,364	17,500,000	78,825,364
24	052100100200	Curative	113,177,909	14,000,000	127,177,909
25	052100100300	Rural Water Supply	11,644,030	42,300,000	53,944,030
26	055200100100	Traditional Officer (District Head Office)	-	95,000,000	95,000,000
27	055100100100	Community Development Section	48,900,803	8,500,000	57,400,803
28	055100100200	Information, Youth, Sport & Culture	2,890,459	3,580,000	6,470,459
29	055100100300	Social Welfare Section	6,788,225	21,686,000	28,474,225
30	055100100400	Trade Section and Cooperatives	2,031,246	2,300,000	4,331,246

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 011100100100 - Office of the Chairman

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1							
2							
3							
4							
5							
	<b>TOTAL 01-06</b>						
6							
7							
8							
9							
10							
11							
12							
	<b>TOTAL 07-12</b>						
	Special Adviser	Fixed	10	7,600,800	10	7,600,000	
13	Supervisory Councilor	Fixed	7	5,665,128	7	5,665,128	
14	Secretary	Fixed	1	809,304	1	809,304	
15	Vice Chairman	Fixed	1	853,056	1	853,056	
16	Executive Chairman	Fixed	1	908,316	1	908,316	
	<b>TOTAL 13-16</b>		<b>20</b>	<b>15,836,604</b>	<b>20</b>	<b>15,836,644</b>	<b>12,669,315.20</b>
	<b>GRAND TOTAL</b>		<b>20</b>	<b>15,836,604</b>	<b>20</b>	<b>15,836,644</b>	<b>12,669,315.20</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 011100100100 - Office of the Chairman

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>	<b>49,276,384</b>	<b>36,520,047</b>	<b>18,164,618</b>		
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>39,000,000</b>	<b>54,000,000</b>	<b>15,889,117</b>		
	<b>TOTAL:</b>	<b>88,276,384</b>	<b>90,520,047</b>	<b>34,053,735</b>		
<b>2101</b>	<b>SALARY</b>	<b>49,276,384</b>	<b>36,520,047</b>	<b>18,164,618</b>		
<b>210101</b>	<b>Salaries and Wages</b>	<b>15,836,604</b>	<b>15,836,604</b>	<b>10,229,708</b>		
21010101	Basic Salary	15,836,604	15,836,604	10,229,708		
21010102	Overtime Payments	-	-	-		
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-		
21010104	Salary Arrears	-	-	-		
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>33,439,780</b>	<b>20,683,443</b>	<b>7,934,910</b>		
<b>210201</b>	<b>Allowances</b>	<b>33,439,780</b>	<b>20,683,443</b>	<b>7,934,910</b>		
21020103	Transport Allowance	12,500,000				
21020104	Rent Supplement	3,167,321				
21020105	Meal Subsidy					
21020106	Utility Allowance	1,583,644	1,583,660	989,525		
21020107	Entertainment	1,583,651	1,618,608	1,097,072		
21020109	Leave Transport Grant	1,583,658	1,583,651	1,055,733		
21020110	Overtime					
21020117	Domestic Staff Allowance	6,334,642	6,043,294	1,223,095		
21020118	Personal Assistant Allowance					
21020122	Motor Vehicle Maintenance Allowance	6,334,591	6,334,634	1,223,089		
21020123	Constituency Allowance	352,274	352,274	234,849		
21020124	Newspaper Allowance					
21020125	Accommodation Allowance		3,167,322	2,111,547		
21020134	Allowance for Committee Chairmen (LG Council)					
21020138	Furniture Allowance					
21020144	Legislative Allowances					
21020146	Arrears of Allowances					
21020173	Once-in-4-Years Furniture Allowance					
<b>210202</b>	<b>Social Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>		
21020201	Health Insurance Contribution	-	-	-		
21020202	17% Government Contributory Pension	-	-	-		
21020204	Employee Compensation Fund	-	-	-		

**2103 SOCIAL BENEFITS**

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>210301</b>	<b>Social Benefits</b>			-	-	-

21030104 Contract Staff Gratuity

**22 OTHER RECURRENT EXPENDITURE**

Administrative Entity: 011100100100 - Office of the Chairman

2202	GOODS AND SERVICES	39,000,000	54,000,000	15,889,117
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>4,000,000</b>	<b>-</b>
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22020101 Local Travel & Transport - Training

22020102 Local Travel & Transport - Others

2,000,000 4,000,000

22020103 International Travel & Transport - Training

22020104 International Travel & Transport - Others

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

22020203 Internet Access Charges

22020204 Satellites Broadcasting Access Charges

<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>5,000,000</b>	<b>-</b>
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22020301 Office Materials and Consumables

1,000,000 5,000,000

22020303 Newspapers

22020304 Magazines & Periodicals

22020305 Printing of Non-security Documents

22020306 Printing of Security Documents

<b>220204</b>	<b>Maintenance Services - General</b>	<b>-</b>	<b>-</b>	<b>-</b>
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22020401 Maintenance of Motor Vehicles / Transport Equipment

22020402 Maintenance of Office Furniture

22020403 Maintenance of office Building / Residential Quarters

22020404 Maintenance of office / IT Equipment

22020405 Maintenance of Plants / Generators

22020406 Other Maintenance Services

<b>220205</b>	<b>Training – General</b>	<b>9,000,000</b>	<b>4,000,000</b>	<b>-</b>
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22020501 Local Training

4,000,000 4,000,000

22020502 International Training

5,000,000

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description		2024 Approved Estimates	2023 Revised Estimates	
				Approved	Actuals
22020503	Manpower Planning and Other Staff Development Expenses				
<b>220206</b>	<b>Other Services - General</b>		<b>12,000,000</b>	<b>12,000,000</b>	<b>8,000,000</b>
22020601	Security Services				-
22020604	Security Vote (Including Operations)		12,000,000	12,000,000	8,000,000
22020605	Cleaning and Fumigation Services				
<b>220207</b>	<b>Consulting and Professional Services</b>		<b>-</b>	<b>-</b>	<b>-</b>
22020701	Financial Consulting				
22020702	Information Technology Consulting				
<b>220208</b>	<b>Fuel and Lubricant – General</b>		<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost				
22020802	Other Transport Equipment Fuel Cost				
22020803	Plant / Generator Fuel Cost				
22020807	Lubricants and Other Oils				
<b>220209</b>	<b>Financial Charges – General</b>		<b>-</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)				
22020902	Insurance Premium				
<b>220210</b>	<b>Miscellaneous Expenses – General</b>		<b>15,000,000</b>	<b>4,000,000</b>	<b>-</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)		5,000,000	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	7,889,117
22021077	Once in 4 years surverance grat.		10,000,000	12,500,000	
<b>2203</b>	<b>LOANS AND ADVANCES</b>				
<b>220301</b>	<b>Staff Loans and Advances</b>		<b>-</b>		
22030101	Motor Cycle Advances				
22030105	Spectacle Advances				
22030106	Motor Vehicle Advance				
22030107	Furnishing Advances				

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>			-		
22040101	Grants to other Local Governments					
22040103	Grants to State Governments					
22040109	Grants to Communities and NGOs					
22040110	Grant to Academic Institutions					
22040111	Contribution to Traditional Councils					
22040112	Grant to Professional Bodies					
22040113	Assistance and Donations General					
22040114	Scholarships and Bursary Awards					
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-		
22040203	Grants and Contribution to International Organizations					
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>					
<b>220602</b>	<b>Domestic Interest / Discount</b>			-		
22060201	Internal Public Debts – Interest					
22060203	Contractual Liabilities					
<b>220604</b>	<b>Domestic Principal</b>			-		
22060401	Domestic Principal - Treasury Bill					
22060402	Domestic Principal - Short Term Borrowings					
<b>2207</b>	<b>Transfers – Payments</b>					
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>					
22070105	Stabilization Funds					



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**ESTEMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 012500100100 - Administration & General Services

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3	W.MAN/MESS/CO/PA III	03	1	172,932	1	172,932	
4	W.MAN/MESS/CO/PA II	04	6	1,115,568	9	1,673,352	
5	W.MAN/MESS/PA	05	16	3,372,672	23	4,848,216	
6	W.MAN/MESS/PA	06	3	675,792	3	765,792	
	<b>TOTAL 01-06</b>		<b>26</b>	<b>5,336,964</b>	<b>36</b>	<b>7,460,292</b>	<b>5,968,233.00</b>
7	TYPIS/PA II	07	14	4,049,988	8	2,348,592	
8	P.P.A	08	6	2,284,884	9	3,297,552	
9	P.P.A	09	6	2,555,136	17	7,042,212	
10	P.P.A/S.O	10	11	5,200,824	13	6,203,256	
11							
12	PRA/S.O	12	14	7,656,216	13	7,425,672	
	<b>TOTAL 07-12</b>		<b>51</b>	<b>21,747,048</b>	<b>60</b>	<b>26,317,284</b>	<b>21,053,827.00</b>
13	S.O/ADAGS/DDAGS	13	16	9,908,496	5	3,216,636	
14	CPO/DAGS/DDAGS	14	11	7,660,260	9	6,110,172	
15	CPO/DAGS/DDAGS	15	2	1,378,752			
16	DAGS	16	2	871,188	2	1,742,376	
	<b>TOTAL 13-16</b>		<b>31</b>	<b>19,818,696</b>	<b>16</b>	<b>11,069,184</b>	<b>8,855,347.00</b>
	<b>GRAND TOTAL</b>		<b>107</b>	<b>46,902,708</b>	<b>112</b>	<b>44,846,760</b>	<b>35,877,408.00</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 012500100100 - Administration & General Se

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>	<b>84,882,496</b>	<b>80,492,565</b>	<b>54,745,377</b>		
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>45,891,000</b>	<b>31,200,000</b>	<b>35,051,592</b>		
	<b>TOTAL:</b>	<b>130,773,496</b>	<b>111,692,565</b>	<b>89,796,969</b>		
<b>2101</b>	<b>SALARY</b>	<b>84,882,496</b>	<b>80,492,565</b>	<b>54,745,377</b>		
<b>210101</b>	<b>Salaries and Wages</b>	<b>46,992,708</b>	<b>43,789,644</b>	<b>29,851,511</b>		
21010101	Basic Salary	46,992,708	43,789,644	29,851,511		
21010102	Overtime Payments	-	-	-		
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-		
21010104	Salary Arrears	-	-	-		
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>37,889,788</b>	<b>36,702,921</b>	<b>24,893,866</b>		
<b>210201</b>	<b>Allowances</b>	<b>37,889,788</b>	<b>36,702,921</b>	<b>24,893,866</b>		
21020103	Transport Allowance	7,437,564	7,435,596	5,959,723		
21020104	Rent Supplement	9,398,542	8,760,240	5,232,240		
21020105	Meal Subsidy	3,257,244	3,252,732	2,289,752		
21020106	Utility Allowance	2,329,284	2,281,068	1,597,040		
21020107	Entertainment	41,364	16,188			
21020109	Leave Transport Grant	4,699,242	4,378,965	2,979,863		
21020110	Leave Bonus (5%)	50,004				
21020112	Inducement Allowance		320,004			
21020113	Hazard / Hardship Allowance	71,832	106,368			
21020117	Domestic Staff Allowance	1,080,000	360,000			
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance	9,524,712	9,791,760	6,835,248		
<b>210202</b>	<b>Social Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>		
21020202	17% Government Contributory Pension	-	-	-		
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>		
21030104	Contract Staff Gratuity					

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
2202	GOODS AND SERVICES			45,891,000	31,200,000	35,051,592
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>504,000</b>
22020101	Local Travel & Transport - Training			1,000,000	1,000,000	504,000
22020102	Local Travel & Transport - Others					
<b>220202</b>	<b>Utilities General</b>			<b>500,000</b>	<b>200,000</b>	<b>-</b>
22020202	Telephone Charges			500,000	200,000	
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables			1,000,000	1,000,000	
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220205</b>	<b>Training – General</b>			<b>8,000,000</b>	<b>5,000,000</b>	<b>5,686,071</b>
22020501	Local Training			8,000,000	5,000,000	5,686,071
<b>220206</b>	<b>Other Services - General</b>			<b>30,391,000</b>	<b>-</b>	<b>-</b>
22020604	Security Vote (Including Operations)			30,391,000		
<b>220207</b>	<b>Consulting and Professional Services</b>			<b>-</b>	<b>20,000,000</b>	<b>21,393,487</b>
22020701	Financial Consulting				20,000,000	21,393,487
<b>220208</b>	<b>Fuel and Lubricant – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			<b>5,000,000</b>	<b>4,000,000</b>	<b>7,468,034</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			5,000,000	4,000,000	7,468,034
22021002	Honorarium and Sitting Allowance Payments					
22021044	Committees and Commissions					
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>220402</b>	<b>Foreign Grants and Contributions</b>			<b>-</b>	<b>-</b>	<b>-</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 011200100100 - Legislative Council

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1							
2							
3							
4							
5							
	<b>TOTAL 01-06</b>						
6							
7							
8							
9							
10							
11							
12	COUNCILORS	Fixed					
	<b>TOTAL 07-12</b>						
13							
14	WORD COUNCILOR	Fixed	9	7,283,736	9	7,283,736	
15	DEPUTY SPEAKER	Fixed	1	823,296	1	823,296	
16	COUNCIL LEADER/SPEAKER	Fixed	1	853,056	1	653,056	
	<b>TOTAL 13-16</b>		<b>11</b>	<b>8,960,088</b>	<b>11</b>	<b>8,760,088</b>	<b>7,008,070.40</b>
	<b>GRAND TOTAL</b>		<b>11</b>	<b>8,960,088</b>	<b>11</b>	<b>8,760,088</b>	<b>7,008,070.40</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 011200100100 - Legislative Council

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>34,900,242</b>	<b>22,609,419</b>	<b>13,158,699</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>28,000,000</b>	<b>45,000,000</b>	<b>20,135,360</b>	
	<b>TOTAL:</b>		<b>62,900,242</b>	<b>67,609,419</b>	<b>33,294,059</b>	
<b>2101</b>	<b>SALARY</b>		<b>34,900,242</b>	<b>22,609,419</b>	<b>13,158,699</b>	
<b>210101</b>	<b>Salaries and Wages</b>		<b>8,960,088</b>	<b>8,760,088</b>	<b>6,158,059</b>	
21010101	Basic Salary		8,960,088	8,760,088	6,158,059	
21010102	Overtime Payments		-	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>25,940,154</b>	<b>13,849,331</b>	<b>7,000,640</b>	
<b>210201</b>	<b>Allowances</b>		<b>25,940,154</b>	<b>13,849,331</b>	<b>7,000,640</b>	
21020103	Transport Allowance					
21020104	Rent Supplement		1,792,018	1,630,158	986,772	
21020105	Meal Subsidy			3,260,316	1,141,298	
21020106	Utility Allowance		896,009	815,076	543,384	
21020107	Entertainment		896,009	813,676	542,450	
21020109	Leave Transport Grant		896,009	815,069	543,379	
21020110	Leave Bonus (5%)					
21020111	In-lieu of Overtime / Agency Allowance/Movement		3,584,035	1,630,158	986,772	
21020112	Inducement Allowance		12,500,000			
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance		3,584,035	3,254,720	1,169,813	
21020122	Motor Vehicle Maintenance Allowance					
21020123	Constituency Allowance		1,792,039	1,630,158	1,086,772	
21020137	Medical Allowance					
21020173	Once-in-4-Years Furniture Allowance					
<b>210202</b>	<b>Social Contribution</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21020202	17% Government Contributory Pension		-	-	-	
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21030104	Contract Staff Gratuity					

**22 OTHER RECURRENT EXPENDITURE**

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
Administrative Entity: 011200100100 - Legislative Council						
2202	GOODS AND SERVICES			28,000,000	45,000,000	20,135,360
220201	Transport & Travelling - General			500,000	500,000	-
22020101	Local Travel & Transport - Training			500,000	500,000	
22020102	Local Travel & Transport - Others					
220202	Utilities General			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
220203	Materials and Supplies - General			500,000	500,000	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents			500,000	500,000	
220204	Maintenance Services - General			1,500,000	1,500,000	-
22020402	Maintenance of Office Furniture			500,000	500,000	
22020406	Other Maintenance Services			1,000,000	1,000,000	
220205	Training – General			2,000,000	2,000,000	-
22020501	Local Training			2,000,000	2,000,000	
220206	Other Services - General			-	-	-
22020601	Security Services					-
220207	Consulting and Professional Services			2,000,000	2,000,000	-
22020701	Financial Consulting			2,000,000	2,000,000	
220208	Fuel and Lubricant – General			1,500,000	1,500,000	1,500,000
22020801	Motor Vehicle Fuel Cost					
22020802	Other Transport Equipment Fuel Cost			1,500,000	1,500,000	1,500,000
220209	Financial Charges – General			-	-	-
22020901	Bank Charges (Other than Interest)					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
220210	Miscellaneous Expenses – General			20,000,000	37,000,000	18,635,360
22021001	Refreshment and Meals (Entertainment & Hospitality)			12,000,000	12,000,000	10,500,000
22021002	Honorarium and Sitting Allowance Payments					
22021044	Committees and Commissions					
22021076	Once in 4 years furnitures allowance				12,500,000	4,067,680
22021077	Once in 4 years surverance grat.			8,000,000	12,500,000	4,067,680
2203	LOANS AND ADVANCES					
220301	Staff Loans and Advances			-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL					
220401	Local Grants and Contributions			-	-	-
220402	Foreign Grants and Contributions			-	-	-



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 011100100100 - Local Government Electoral

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			-	-	-
	<b>TOTAL:</b>			-	-	-
<b>2101</b>	<b>SALARY</b>			-	-	-
<b>210101</b>	<b>Salaries and Wages</b>			-	-	-
21010101	Basic Salary					
21010102	Overtime Payments			-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			-	-	-
<b>210201</b>	<b>Allowances</b>			-	-	-
21020103	Transport Allowance					
21020104	Rent Supplement					
21020105	Meal Subsidy					
21020106	Utility Allowance					
21020107	Entertainment					
21020109	Leave Transport Grant					
21020110	Leave Bonus (5%)					
21020111	In-lieu of Overtime / Agency Allowance					
21020112	Inducement Allowance					
21020113	Hazard / Hardship Allowance					
21020137	Medical Allowance					
<b>210202</b>	<b>Social Contribution</b>			-	-	-
21020202	17% Government Contributory Pension			-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			-	-	-
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity: 011100100100 - Local Government Electoral						
<b>2202</b>	<b>GOODS AND SERVICES</b>			-	-	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others					
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					-
<b>220204</b>	<b>Maintenance Services - General</b>			-	-	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting					
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised 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			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 022000300000 - Planning, Research & Statistics Department

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02	7	1,135,512	11	1,660,956	
3	DPA GRADE I	03	14	2,421,048	22	3,276,756	
4	DPA I	04	10	1,859,280	17	3,157,908	
5	SDPA II	05	16	3,342,648	23	4,744,800	
6	SDPA ASDPA I	06	7	1,769,712	7	1,750,236	
	<b>TOTAL 01-06</b>		<b>54</b>	<b>10,528,200</b>	<b>80</b>	<b>14,590,656</b>	<b>11,672,525.00</b>
7	CDPA	07	31	8,672,952	8	2,243,508	
8	HPA OFFICER	08	6	2,109,840	16	5,519,604	
9	SDP OFFICER	09	8	3,248,976	20	7,971,720	
10	PDP OFFICER	10	19	8,578,392	4	1,878,288	
11							
12	PDP OFFICER I	12	13	7,039,056	7	3,622,608	
	<b>TOTAL 07-12</b>		<b>77</b>	<b>29,649,216</b>	<b>55</b>	<b>21,235,728</b>	<b>16,988,582.40</b>
13	ACDP OFFICER	13	1	601,164	2	254,892	
14	CDP OFFICER	14	3	2,197,476	2	1,464,984	
15		15			1	775,560	
16		16					
	<b>TOTAL 13-16</b>		<b>4</b>	<b>2,798,640</b>	<b>5</b>	<b>2,495,436</b>	<b>1,996,349.00</b>
	<b>GRAND TOTAL</b>		<b>135</b>	<b>42,976,056</b>	<b>140</b>	<b>38,321,820</b>	<b>30,657,456.40</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 022000300000 - Planning, Research & Statisti

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>83,229,803</b>	<b>77,693,906</b>	<b>54,589,971</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>9,000,000</b>	<b>12,000,000</b>	<b>4,458,043</b>	
	<b>TOTAL:</b>		<b>92,229,803</b>	<b>89,693,906</b>	<b>59,048,014</b>	
<b>2101</b>	<b>SALARY</b>		<b>83,229,803</b>	<b>77,693,906</b>	<b>54,589,971</b>	
<b>210101</b>	<b>Salaries and Wages</b>		<b>42,976,056</b>	<b>38,321,820</b>	<b>32,622,724</b>	
21010101	Basic Salary		42,976,056	38,321,820	32,622,724	
21010102	Overtime Payments		-	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>40,253,747</b>	<b>39,372,086</b>	<b>21,967,247</b>	
<b>210201</b>	<b>Allowances</b>		<b>40,253,747</b>	<b>39,372,086</b>	<b>21,967,247</b>	
21020103	Transport Allowance		8,894,796	7,685,804	4,980,940	
21020104	Rent Supplement		8,486,563	8,703,960	5,424,629	
21020105	Meal Subsidy		3,883,272	3,772,284	1,916,776	
21020106	Utility Allowance		2,674,680	2,556,468	1,630,880	
21020107	Entertainment			12,588	-	
21020109	Leave Transport Grant		4,297,276	3,832,182	1,800,734	
21020110	Leave Bonus (5%)			172,632	-	
21020111	In-lieu of Overtime / Agency Allowance			-	-	
21020112	Inducement Allowance			-	-	
21020113	Hazard / Hardship Allowance			-	-	
21020117	Domestic Staff Allowance			529,992	-	
21020137	Medical Allowance		12,017,160	12,106,176	6,213,288	
<b>210202</b>	<b>Social Contribution</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21020202	17% Government Contributory Pension		-	-	-	

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			-	-	-
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity: 022000300000 - Planning, Research & Statisti						
<b>2202</b>	<b>GOODS AND SERVICES</b>			<b>9,000,000</b>	<b>12,000,000</b>	<b>4,458,043</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>28,559</b>
22020101	Local Travel & Transport - Training			1,000,000	1,000,000	28,559
22020102	Local Travel & Transport - Others					
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>1,000,000</b>	<b>2,000,000</b>	<b>1,900,484</b>
22020301	Office Materials and Consumables			1,000,000	2,000,000	1,900,484
22020305	Printing of Non-security Documents			-	-	-
<b>220204</b>	<b>Maintenance Services - General</b>			<b>1,000,000</b>	<b>2,000,000</b>	<b>-</b>
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services			1,000,000	2,000,000	
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	<b>5,000,000</b>	<b>1,004,000</b>
22020801	Motor Vehicle Fuel Cost			-	-	-
22020802	Other Transport Equipment Fuel Cost				5,000,000	1,004,000
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			<b>6,000,000</b>	<b>2,000,000</b>	<b>1,525,000</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			1,000,000	2,000,000	1,525,000
22021002	Honorarium and Sitting Allowance Payments			2,000,000		
22021044	Committees and Commissions			3,000,000	-	-
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>			-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 022000100100 - Treasury Account Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3		03					
4		04			1	185,928	
5	SENIOR C.O ACCT.	05					
6	A.E.O ACCOUNT	06	7	1,782,780	6	1,523,448	
	<b>TOTAL 01-06</b>		<b>7</b>	<b>1,782,780</b>	<b>7</b>	<b>1,709,376</b>	<b>1,367,501.00</b>
7	E.C ACCOUNT	07	2	602,160	3	903,240	
8	PRINCIPAL ACCT. ASST. III	08	1	383,832	2	767,664	
9	PRINCIPAL ACCT. II	09			4	1,722,552	
10		10	2	962,832	5	2,454,696	
11							
12	PRINCIPAL ACCT. I	12	6	3,528,576	5	3,011,064	
	<b>TOTAL 07-12</b>		<b>11</b>	<b>5,477,400</b>	<b>19</b>	<b>8,859,216</b>	<b>7,087,373.00</b>
13	ASST. CHIEF ACCOUNTANT	13	7	4,603,428	2	1,228,680	
14	CHIEF ACCOUNTANT	14	8	5,746,464	12	8,457,120	
15	DD FINANCE	15	3	2,155,440			
16	DIRECTOR FINANCE	16					
	<b>TOTAL 13-16</b>		<b>18</b>	<b>12,505,332</b>	<b>14</b>	<b>9,685,800</b>	<b>7,748,640.00</b>
	<b>GRAND TOTAL</b>		<b>36</b>	<b>19,765,512</b>	<b>40</b>	<b>20,254,392</b>	<b>16,203,514.00</b>



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 022000100100 - Treasury Account Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			<b>99,677,217</b>	<b>33,702,255</b>	<b>24,871,501</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			<b>355,800,000</b>	<b>355,500,000</b>	<b>120,176,709</b>
	<b>TOTAL:</b>			<b>455,477,217</b>	<b>389,202,255</b>	<b>145,048,210</b>
<b>2101</b>	<b>SALARY</b>			<b>99,677,217</b>	<b>33,702,255</b>	<b>24,871,501</b>
<b>210101</b>	<b>Salaries and Wages</b>			<b>19,770,780</b>	<b>19,521,900</b>	<b>18,330,208</b>
21010101	Basic Salary			19,770,780	19,521,900	18,330,208
21010102	Overtime Payments			-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			<b>79,906,437</b>	<b>14,180,355</b>	<b>6,541,293</b>
<b>210201</b>	<b>Allowances</b>			<b>79,906,437</b>	<b>14,180,355</b>	<b>6,541,293</b>
21020103	Transport Allowance			2,596,548	2,738,568	986,523
21020104	Rent Supplement			3,964,361	3,897,576	1,562,354
21020105	Meal Subsidy			1,135,140	1,141,565	985,236
21020106	Utility Allowance			834,084	864,760	445,236
21020107	Entertainment			37,764	50,004	25,360
21020109	Leave Transport Grant			1,982,156	1,952,190	987,523
21020110	Leave Bonus (5%)					
21020112	Inducement Allowance					
21020113	Hazard / Hardship Allowance			71,808		
21020117	Domestic Staff Allowance			1,080,000	64,068	25,413
21020122	Motor Vehicle Maintenance Allowance			65,000,000		
21020137	Medical Allowance			3,204,576	3,471,624	1,523,648
<b>210202</b>	<b>Social Contribution</b>					
21020202	17% Government Contributory Pension					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			-	-	-
21030104	Contract Staff Gratuity					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22 OTHER RECURRENT EXPENDITURE						
Administrative Entity: 022000100100 - Treasury Account Section						
2202	GOODS AND SERVICES			355,800,000	355,500,000	120,176,709
220201	Transport & Travelling - General			500,000	500,000	96,062
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			500,000	500,000	96,062
220202	Utilities General			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
220203	Materials and Supplies - General			5,000,000	5,000,000	3,114,594
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents			5,000,000	5,000,000	3,114,594
220204	Maintenance Services - General			-	-	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
220205	Training – General			-	20,000,000	12,744,615
22020501	Local Training				20,000,000	12,744,615
220206	Other Services - General			-	-	-
22020601	Security Services					-
220207	Consulting and Professional Services			-	20,000,000	12,744,610
22020701	Financial Consulting				20,000,000	12,744,610
220208	Fuel and Lubricant – General			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220209</b>	<b>Financial Charges – General</b>			<b>300,000</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)			300,000		
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			<b>200,000,000</b>	<b>215,000,000</b>	<b>35,492,684</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					
22021041	Contingency			200,000,000	150,000,000	
22021078	17% contribution to LGC staff pension				65,000,000	35,492,684
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>			<b>60,000,000</b>	<b>-</b>	<b>-</b>
22040103	Grants & Contributions to State Agencies (LGSC, LGA & MLG)			60,000,000		
22040104	Grants Contribution and Subvention Contingencies					
22040105	Contribution to Pension Fund (Retirement Benefit)					
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>			<b>90,000,000</b>	<b>95,000,000</b>	<b>55,984,144</b>
22070105	Stabilization Funds			90,000,000	95,000,000	55,984,144

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 022000100100 - Treasury Revenue Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1	Asst. Revenue Collector	01					
2	Asst. Revenue Collector	02					
3	Asst. Revenue Collector	03					
4	Revenue Collector	04	1	185,928	1	185,928	
5	Senior Revenue Collector	05	1	210,792	1	210,792	
6	Asst. Chief Rev. Collector	06	1	255,264	1	255,264	
	<b>TOTAL 01-06</b>		<b>3</b>	<b>651,984</b>	<b>3</b>	<b>651,984</b>	<b>521,587.20</b>
7	REVENUE EMF. OFFICER	07	1	301,080	2	557,124	
8	SNR. REV. EMF. OFFICER	08					
9	HIGHER REV. EMF. OFFICER	09	1	450,972	1	450,972	
10	HIGHER REV. EMF. OFFICER	10					
11							
12	PEIN. REV. EMF. OFFICER	12			1	579,792	
	<b>TOTAL 07-12</b>		<b>2</b>	<b>752,052</b>	<b>4</b>	<b>1,587,888</b>	<b>1,270,310.40</b>
13	ASST. CHIEF REV. EMF. SUP.	13	3	1,829,844	2	1,228,680	
14	ASST. CHIEF REV. EMF. SUP.	14				8,457,120	
15	CHIEF REV. EMF. SUP.	15					
16	CHIEF REV. EMF. SUP.	16					
	<b>TOTAL 13-16</b>		<b>3</b>	<b>1,829,844</b>	<b>2</b>	<b>9,685,800</b>	<b>7,748,640.00</b>
	<b>GRAND TOTAL</b>		<b>8</b>	<b>3,233,880</b>	<b>9</b>	<b>11,925,672</b>	<b>9,540,536.00</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 022000100100 - Treasury Revenue Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			<b>5,861,905</b>	<b>6,352,046</b>	<b>4,061,135</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			<b>8,500,000</b>	<b>8,500,000</b>	<b>107,000</b>
	<b>TOTAL:</b>			<b>14,361,905</b>	<b>14,852,046</b>	<b>4,168,135</b>
<b>2101</b>	<b>SALARY</b>			<b>5,861,905</b>	<b>6,352,046</b>	<b>4,061,135</b>
<b>210101</b>	<b>Salaries and Wages</b>			<b>3,233,880</b>	<b>3,449,544</b>	<b>2,053,191</b>
21010101	Basic Salary			3,233,880	3,449,544	2,053,191
21010102	Overtime Payments			-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			<b>2,628,025</b>	<b>2,902,502</b>	<b>2,007,944</b>
<b>210201</b>	<b>Allowances</b>			<b>2,628,025</b>	<b>2,902,502</b>	<b>2,007,944</b>
21020103	Transport Allowance			542,292	611,136	352,614
21020104	Rent Supplement			646,781	689,904	471,253
21020105	Meal Subsidy			236,520	267,084	115,236
21020106	Utility Allowance			166,920	188,280	89,253
21020107	Entertainment					
21020109	Leave Transport Grant			323,384	344,954	225,365
21020110	Leave Bonus (5%)					
21020112	Inducement Allowance					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance			712,128	801,144	754,223
<b>210202</b>	<b>Social Contribution</b>			<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension			-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			<b>-</b>	<b>-</b>	<b>-</b>
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
	Administrative Entity: 022000100100 - Treasury Revenue Section					
<b>2202</b>	<b>GOODS AND SERVICES</b>			<b>8,500,000</b>	<b>8,500,000</b>	<b>107,000</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>500,000</b>	<b>500,000</b>	<b>107,000</b>
22020101	Local Travel & Transport - Training			500,000	500,000	107,000
22020102	Local Travel & Transport - Others					
<b>220202</b>	<b>Utilities General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020202	Telephone Charges					
22020203	Internet Access Charges					
	+					
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents			2,000,000	2,000,000	
<b>220204</b>	<b>Maintenance Services - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
<b>220205</b>	<b>Training – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			<b>-</b>	<b>6,000,000</b>	<b>-</b>
22020701	Financial Consulting				6,000,000	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			<b>6,000,000</b>	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					
22021044	Committees and Commissions			6,000,000		
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>			-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 014800100100 - Internal Audit

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3		03					
4		04					
5		05					
6		06					
	<b>TOTAL 01-06</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
7		07					
8		08					
9		09					
10		10					
11		11					
12	INTERNAL AUDITOR	12					
	<b>TOTAL 07-12</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
13	INTERNAL AUDITOR	13	1	667,044			
14	INTERNAL AUDITOR	14	1	732,492	2	1,464,984	
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>2</b>	<b>1,399,536</b>	<b>2</b>	<b>1,464,984</b>	<b>1,171,687.20</b>
	<b>GRAND TOTAL</b>		<b>2</b>	<b>1,399,536</b>	<b>2</b>	<b>1,464,984</b>	<b>1,171,987.20</b>



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**Administrative Entity: 014800100100 - Internal Audit**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			<b>2,265,101</b>	<b>1,951,302</b>	<b>-</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			<b>500,000</b>	<b>400,000</b>	<b>-</b>
	<b>TOTAL:</b>			<b>2,765,101</b>	<b>2,351,302</b>	<b>-</b>
<b>2101</b>	<b>SALARY</b>			<b>2,265,101</b>	<b>1,951,302</b>	<b>-</b>
<b>210101</b>	<b>Salaries and Wages</b>			<b>1,399,536</b>	<b>1,359,246</b>	<b>-</b>
21010101	Basic Salary			1,399,536	1,359,246	
21010102	Overtime Payments			-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			<b>865,565</b>	<b>592,056</b>	<b>-</b>
<b>210201</b>	<b>Allowances</b>			<b>865,565</b>	<b>592,056</b>	<b>-</b>
21020103	Transport Allowance			151,032	124,040	
21020104	Rent Supplement			279,907	123,142	
21020105	Meal Subsidy			66,480	66,840	
21020106	Utility Allowance			50,160	50,166	
21020107	Entertainment					
21020109	Leave Transport Grant			139,954	102,542	
21020110	Leave Bonus (5%)					
21020111	In-lieu of Overtime / Agency Allowance					
21020112	Inducement Allowance					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020123	Constituency Allowance					
21020137	Medical Allowance			178,032	125,326	
21020173	Once-in-4-Years Furniture Allowance					
<b>210202</b>	<b>Social Contribution</b>			<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			-	-	-
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity: 014800100100 - Internal Audit						
<b>2202</b>	<b>GOODS AND SERVICES</b>			<b>500,000</b>	<b>400,000</b>	<b>-</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>300,000</b>	<b>200,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			300,000	200,000	
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>200,000</b>	<b>200,000</b>	<b>-</b>
22020301	Office Materials and Consumables			200,000	200,000	
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			-	-	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 021500100100 - Agriculture Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3	GARDNER	03					
4	AGRIC ASST.	04					
5	AGRIC ASST.	05	1	210,792	1	210,792	
6	AGRIC ASST.	06	5	1,276,320	4	1,021,056	
	<b>TOTAL 01-06</b>		<b>6</b>	<b>1,487,112</b>	<b>5</b>	<b>1,231,848</b>	<b>985478.4</b>
7	HIGH AGRIC SUPP.	07	1	281,064	1	276,060	
8	SENIOR AGRIC SUPP.	08	1	383,832	2	767,664	
9	SENIOR AGRIC SUPP.	09			1	443,796	
10		10			2	947,040	
11							
12	PRINCIPAL AGRIC SUPP	12	4	2,281,800			
	<b>TOTAL 07-12</b>		<b>6</b>	<b>2,946,696</b>	<b>6</b>	<b>2,434,560</b>	<b>1,947,648.00</b>
13	CHIEF AGRIC SUPRINTENDENT	13	1	627,516			
14		14	2	1,464,984	2	1,464,984	
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>3</b>	<b>2,092,500</b>	<b>2</b>	<b>1,464,984</b>	<b>1,171,987.20</b>
	<b>GRAND TOTAL</b>		<b>15</b>	<b>6,526,308</b>	<b>13</b>	<b>5,131,392</b>	<b>4,105,114.00</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 021500100100 - Agriculture Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			<b>11,603,204</b>	<b>9,372,751</b>	<b>7,285,152</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			<b>5,500,000</b>	<b>5,000,000</b>	<b>11,205,765</b>
	<b>TOTAL:</b>			<b>17,103,204</b>	<b>14,372,751</b>	<b>18,490,917</b>

<b>2101</b>	<b>SALARY</b>			<b>11,603,204</b>	<b>9,372,751</b>	<b>7,285,152</b>
<b>210101</b>	<b>Salaries and Wages</b>			<b>6,526,308</b>	<b>5,131,392</b>	<b>3,816,056</b>
21010101	Basic Salary			6,526,308	5,131,392	3,816,056
21010102	Overtime Payments			-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			<b>5,076,896</b>	<b>4,241,359</b>	<b>3,469,096</b>
<b>210201</b>	<b>Allowances</b>			<b>5,076,896</b>	<b>4,241,359</b>	<b>3,469,096</b>
21020103	Transport Allowance			1,022,412	860,816	752,268
21020104	Rent Supplement			1,305,262	884,292	658,236
21020105	Meal Subsidy			445,152	375,984	223,569
21020106	Utility Allowance			316,200	259,920	189,235
21020107	Entertainment					
21020109	Leave Transport Grant			652,631	513,139	485,231
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance				142,000	125,036
21020117	Domestic Staff Allowance				48,000	37,265
21020137	Medical Allowance			1,335,240		
					1,157,208	998,256
<b>210202</b>	<b>Social Contribution</b>			<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension			-	-	-

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

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

<b>2202</b>	<b>GOODS AND SERVICES</b>			<b>5,500,000</b>	<b>5,000,000</b>	<b>11,205,765</b>
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**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>500,000</b>	<b>1,000,000</b>	<b>742,000</b>
22020101	Local Travel & Transport - Training			500,000	1,000,000	742,000
22020102	Local Travel & Transport - Others					
<b>220202</b>	<b>Utilities General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			<b>5,000,000</b>	<b>2,000,000</b>	<b>6,331,735</b>
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services			5,000,000	2,000,000	6,331,735
<b>220205</b>	<b>Training – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			<b>-</b>	<b>2,000,000</b>	<b>4,132,030</b>
22020701	Financial Consulting				2,000,000	4,132,030
<b>220208</b>	<b>Fuel and Lubricant – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 021500100200 - Forestry Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3	FREST GUARD	03					
4	FOREST ATTD.	04	1	185,928	1	185,928	
5	FOREST ATTD.	05	5	1,053,960	5	1,053,960	
6	FOREST FIELD OVERSEER	06	4	1,021,056	3	765,792	
	<b>TOTAL 01-06</b>		<b>10</b>	<b>2,260,944</b>	<b>9</b>	<b>2,005,680</b>	<b>1,604,544.00</b>
7	HIGH FOREST SUPP.	07	6	1,761,444	5	1,460,388	
8	SENIOR FOREST SUPP.	08					
9	SENIOR FOREST SUPP.	09	1	415,092			
10		10					
11		11					
12	ASST. CHIEF FOREST OFFICER	12	1	567,336			
	<b>TOTAL 07-12</b>		<b>8</b>	<b>2,743,872</b>	<b>5</b>	<b>1,460,388</b>	<b>1,168,310.40</b>
13		13					
14		14					
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
	<b>GRAND TOTAL</b>		<b>18</b>	<b>5,004,816</b>	<b>14</b>	<b>3,466,068</b>	<b>2,772,854.40</b>



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 021500100200 - Forestry Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>10,096,720</b>	<b>7,263,952</b>	<b>5,219,423</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>3,300,000</b>	<b>1,200,000</b>	<b>-</b>	
	<b>TOTAL:</b>		<b>13,396,720</b>	<b>8,463,952</b>	<b>5,219,423</b>	
<b>2101</b>	<b>SALARY</b>		<b>10,096,720</b>	<b>7,263,952</b>	<b>5,219,423</b>	
<b>210101</b>	<b>Salaries and Wages</b>		<b>5,004,816</b>	<b>3,466,068</b>	<b>2,494,569</b>	
21010101	Basic Salary		5,004,816	3,466,068	2,494,569	
21010102	Overtime Payments		-	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>5,091,904</b>	<b>3,797,884</b>	<b>2,724,854</b>	
<b>210201</b>	<b>Allowances</b>		<b>5,091,904</b>	<b>3,797,884</b>	<b>2,724,854</b>	
21020103	Transport Allowance		1,150,944	878,388	689,253	
21020104	Rent Supplement		1,000,963	693,156	458,236	
21020105	Meal Subsidy		499,428	379,836	256,387	
21020106	Utility Allowance		337,800	253,680	198,326	
21020107	Entertainment					
21020109	Leave Transport Grant		500,481	346,600	265,389	
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance		1,602,288	1,246,224	857,263	
<b>210202</b>	<b>Social Contribution</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21020202	17% Government Contributory Pension		-	-	-	
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity: 021500100200 - Forestry Section						
<b>2202</b>	<b>GOODS AND SERVICES</b>		<b>3,300,000</b>	<b>1,200,000</b>	<b>-</b>	
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>300,000</b>	<b>200,000</b>	<b>-</b>	

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22020101	Local Travel & Transport - Training			300,000	200,000	
22020102	Local Travel & Transport - Others					
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			3,000,000	1,000,000	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services			3,000,000	1,000,000	
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised 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	-	-	-		
220402	Foreign Grants and Contributions	-	-	-		

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 021500100300 - Livestock Section (Vetrinary)

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3		03					
4	Livestock Asst. II	04					
5	Livestock Attd. II	05					
6	Livestock Supt.	06	5	2,670,420	8	4,341,072	
	<b>TOTAL 01-06</b>		<b>5</b>	<b>2,670,420</b>	<b>8</b>	<b>4,341,072</b>	<b>3,472,858.00</b>
7	Livestock Supp.	07	1	657,600	3	2,250,136	
8	Higher Livestock Supp.	08	6	4,735,404	4	3,041,916	
9	Principal Livestock Asst.	09	3	2,494,296	7	5,016,780	
10		10	6	4,402,752	2	1,569,792	
11		11	4	3,216,912	1	746,892	
12	Principal Livestock Supt.	12	2	2,429,520	4	4,451,952	
	<b>TOTAL 07-12</b>		<b>22</b>	<b>17,936,484</b>	<b>21</b>	<b>17,077,468</b>	<b>13,661,974.40</b>
13	Principal Livestock Supt.	13					
14	Principal Livestock Supt.	14					
15	Principal Livestock Supt.	15					
16	Principal Livestock Supt.	16					
	<b>TOTAL 13-16</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
	<b>GRAND TOTAL</b>		<b>27</b>	<b>20,606,904</b>	<b>29</b>	<b>21,418,540</b>	<b>17,134,832.40</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 021500100300 - Livestock Section (Vetrinary)

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>	<b>48,088,344</b>	<b>49,149,972</b>	<b>32,347,660</b>		
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>3,500,000</b>	<b>2,500,000</b>	<b>1,472,000</b>		
	<b>TOTAL:</b>	<b>51,588,344</b>	<b>51,649,972</b>	<b>33,819,660</b>		

<b>2101</b>	<b>SALARY</b>	<b>48,088,344</b>	<b>49,149,972</b>	<b>32,347,660</b>		
<b>210101</b>	<b>Salaries and Wages</b>	<b>20,606,904</b>	<b>21,418,536</b>	<b>17,888,189</b>		
21010101	Basic Salary	20,606,904	21,418,536	17,888,189		
21010102	Overtime Payments	-	-	-		
21010104	Salary Arrears	-	-	-		

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>27,481,440</b>	<b>27,731,436</b>	<b>14,459,471</b>		
<b>210201</b>	<b>Allowances</b>	<b>27,481,440</b>	<b>27,731,436</b>	<b>14,459,471</b>		

21020103	Transport Allowance					
21020104	Rent Supplement					
21020105	Meal Subsidy					
21020106	Utility Allowance					
21020107	Entertainment	96,000				
21020109	Leave Transport Grant					
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance	1,620,000	1,740,000	1,542,683		
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance					
21020149	Consolidated Allowance	23,706,468	23,769,096	11,658,392		
21020149	Consequencial Increment	2,058,972	2,222,340	1,258,396		
<b>210202</b>	<b>Social Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>		
21020202	17% Government Contributory Pension	-	-	-		

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

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

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>3,500,000</b>	<b>2,500,000</b>	<b>1,472,000</b>		
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**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>500,000</b>	<b>500,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			500,000	500,000	
<b>220202</b>	<b>Utilities General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			<b>3,000,000</b>	<b>2,000,000</b>	<b>1,472,000</b>
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services			3,000,000	2,000,000	1,472,000
<b>220205</b>	<b>Training – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020601	Security Services					
<b>220207</b>	<b>Consulting and Professional Services</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020701	Financial Consulting					
<b>220208</b>	<b>Fuel and Lubricant – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost					
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			<b>-</b>	<b>-</b>	<b>-</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 023400100100 - Road & Communication Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3		03					
4	Foreman	04			1	185,928	
5	Foreman	05	1	210,792	1	210,792	
6	Asst. Foreman	06	2	510,528	2	510,528	
	<b>TOTAL 01-06</b>		<b>3</b>	<b>721,320</b>	<b>4</b>	<b>907,248</b>	<b>725,798.20</b>
7	Senior Foreman	07	6	1,776,456	6	1,761,444	
8	Higher Technical Officer	08					
9	Asst. Higher Technical Officer	09					
10	Senior Technical Officer	10	1	457,728			
11							
12	Asst. Chief Technical Officer	12	1	554,880	2	1,035,024	
	<b>TOTAL 07-12</b>		<b>8</b>	<b>2,789,064</b>	<b>8</b>	<b>2,796,468</b>	<b>2,237,174.40</b>
13	Asst. Chief Technical Officer	13			1	667,044	
14		14	2	1,464,984	1	718,308	
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>2</b>	<b>1,464,984</b>	<b>2</b>	<b>1,385,352</b>	<b>1,108,282.00</b>
	<b>GRAND TOTAL</b>		<b>13</b>	<b>4,975,368</b>	<b>14</b>	<b>5,089,068</b>	<b>4,071,254.40</b>



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 023400100100 - Road & Communication Sec

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>9,161,690</b>	<b>9,549,550</b>	<b>6,207,459</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>5,300,000</b>	<b>7,200,000</b>	<b>-</b>	
	<b>TOTAL:</b>		<b>14,461,690</b>	<b>16,749,550</b>	<b>6,207,459</b>	
<b>2101</b>	<b>SALARY</b>		<b>9,161,690</b>	<b>9,549,550</b>	<b>6,207,459</b>	
<b>210101</b>	<b>Salaries and Wages</b>		<b>4,975,368</b>	<b>5,089,068</b>	<b>3,668,807</b>	
21010101	Basic Salary		4,975,368	5,089,068	3,668,807	
21010102	Overtime Payments		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>4,186,322</b>	<b>4,460,482</b>	<b>2,538,652</b>	
<b>210201</b>	<b>Allowances</b>		<b>4,186,322</b>	<b>4,460,482</b>	<b>2,538,652</b>	
21020103	Transport Allowance		879,840	976,536	526,843	
21020104	Rent Supplement		995,074	1,017,816	658,236	
21020105	Meal Subsidy		386,664	417,240	352,369	
21020106	Utility Allowance		270,000	293,760	157,169	
21020107	Entertainment					
21020109	Leave Transport Grant		497,537	508,906	220,451	
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance		1,157,208	1,246,224	623,584	
<b>210202</b>	<b>Social Contribution</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21020202	17% Government Contributory Pension		-	-	-	
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21030104	Contract Staff Gratuity					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22 OTHER RECURRENT EXPENDITURE						
Administrative Entity: 023400100100 - Road & Communication Sec						
2202	GOODS AND SERVICES			5,300,000	7,200,000	-
220201	Transport & Travelling - General			300,000	200,000	-
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			300,000	200,000	
220202	Utilities General			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
220203	Materials and Supplies - General			-	1,000,000	-
22020301	Office Materials and Consumables				1,000,000	
22020305	Printing of Non-security Documents					
220204	Maintenance Services - General			5,000,000	5,000,000	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services			5,000,000	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			-	1,000,000	-
22020801	Motor Vehicle Fuel Cost				1,000,000	
22020802	Other Transport Equipment Fuel Cost					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 023400100200 - Mechanical Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3		03					
4		04					
5	TECH. OFFICER ASSISTANT	05			1	210,792	
6	SECH. HEAD TECH. OFF.	06					
	<b>TOTAL 01-06</b>		<b>0</b>	<b>-</b>	<b>1</b>	<b>210,792</b>	<b>168,634.00</b>
7	TECHNICAL OFFICER I	07	4	1,189,308	3	903,240	
8	TECHNICAL OFFICER II	08					
9	HIGJ. TECH. OFFICER	09					
10		10					
11		11					
12	PRIN. TECH. OFFICER	12					
	<b>TOTAL 07-12</b>		<b>4</b>	<b>1,189,308</b>	<b>3</b>	<b>903,240</b>	<b>722,592.00</b>
13		13					
14		14					
15	H.O.D	15					
16		16					
	<b>TOTAL 13-16</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
	<b>GRAND TOTAL</b>		<b>4</b>	<b>1,189,308</b>	<b>4</b>	<b>1,114,032</b>	<b>891,226.00</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 023400100200 - Mechanical Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			<b>2,385,236</b>	<b>2,267,503</b>	<b>1,585,819</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			<b>9,700,000</b>	<b>14,000,000</b>	<b>9,855,840</b>
	<b>TOTAL:</b>			<b>12,085,236</b>	<b>16,267,503</b>	<b>11,441,659</b>
<b>2101</b>	<b>SALARY</b>			<b>2,385,236</b>	<b>2,267,503</b>	<b>1,585,819</b>
<b>210101</b>	<b>Salaries and Wages</b>			<b>1,189,308</b>	<b>1,114,032</b>	<b>871,841</b>
21010101	Basic Salary			1,189,308	1,114,032	871,841
21010102	Overtime Payments			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			<b>1,195,928</b>	<b>1,153,471</b>	<b>713,978</b>
<b>210201</b>	<b>Allowances</b>			<b>1,195,928</b>	<b>1,153,471</b>	<b>713,978</b>
21020103	Transport Allowance			275,376	265,884	152,321
21020104	Rent Supplement			237,862	222,804	111,245
21020105	Meal Subsidy			122,256	116,916	78,253
21020106	Utility Allowance			85,440	80,410	42,658
21020107	Entertainment					
21020109	Leave Transport Grant			118,931	111,403	68,253
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance			356,064	356,054	261,248
<b>210202</b>	<b>Social Contribution</b>			<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension			-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			<b>-</b>	<b>-</b>	<b>-</b>
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					

Administrative Entity: 023400100200 - Mechanical Section

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
2202	GOODS AND SERVICES			9,700,000	14,000,000	9,855,840
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>3,700,000</b>	<b>7,000,000</b>	<b>2,375,000</b>
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			3,700,000	7,000,000	2,375,000
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
	+					
<b>220203</b>	<b>Materials and Supplies - General</b>			-	1,000,000	-
22020301	Office Materials and Consumables				1,000,000	
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			<b>5,000,000</b>	<b>5,000,000</b>	<b>7,480,840</b>
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
22020407	Maintenance of Vehicle and Capital Asset.			5,000,000	5,000,000	7,480,840
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					
<b>220207</b>	<b>Consulting and Professional Services</b>			<b>1,000,000</b>	<b>1,000,000</b>	-
22020701	Financial Consulting				-	-
22020702	Provision of Service Material			1,000,000	1,000,000	
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					
22020802	Other Transport Equipment Fuel Cost					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 023400100300 - Electrical Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3	FOREMAN	03	1	172,932	1	149,052	
4		04					
5	ASST. ELECT. OFF./ TECH. ASST.	05	1	210,792	1	210,792	
6	TECHNICAL OFFICER	06	1	255,264	1	255,264	
	<b>TOTAL 01-06</b>		<b>3</b>	<b>638,988</b>	<b>3</b>	<b>615,108</b>	<b>492,086.40</b>
7	PRIN. TECH. OFFICER	07	5	1,440,348	6	2,101,116	
8	HIGHER ELECT. OFF.	08	1	383,832	1	382,832	
9	HIGHER ELECT. OFF.	09	1	450,972			
10	SENIOR TECH. OFF.	10			2	1,002,432	
11		11					
12		12	3	1,751,832			
	<b>TOTAL 07-12</b>		<b>10</b>	<b>4,026,984</b>	<b>9</b>	<b>3,486,380</b>	<b>2,789,104.00</b>
13	CHIEF ELECT. OFF.	13					
14		14	1	732,492	1	732,492	
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>1</b>	<b>732,492</b>	<b>1</b>	<b>732,492</b>	<b>585,994.00</b>
	<b>GRAND TOTAL</b>		<b>14</b>	<b>5,398,464</b>	<b>13</b>	<b>4,833,980</b>	<b>3,867,184.00</b>



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 023400100300 - Electrical Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			<b>9,947,638</b>	<b>9,184,654</b>	<b>6,121,688</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			<b>251,800,000</b>	<b>151,800,000</b>	<b>158,011,585</b>
	<b>TOTAL:</b>			<b>261,747,638</b>	<b>160,984,654</b>	<b>164,133,273</b>

<b>2101</b>	<b>SALARY</b>			<b>9,947,638</b>	<b>9,184,654</b>	<b>6,121,688</b>
<b>210101</b>	<b>Salaries and Wages</b>			<b>5,398,464</b>	<b>4,838,980</b>	<b>3,387,423</b>
21010101	Basic Salary			5,398,464	4,838,980	3,387,423
21010102	Overtime Payments			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			<b>4,549,174</b>	<b>4,345,674</b>	<b>2,734,265</b>
<b>210201</b>	<b>Allowances</b>			<b>4,549,174</b>	<b>4,345,674</b>	<b>2,734,265</b>
21020103	Transport Allowance			962,028	942,012	682,945
21020104	Rent Supplement			1,079,702	971,748	552,465
21020105	Meal Subsidy			422,580	414,552	298,123
21020106	Utility Allowance			298,800	287,640	157,842
21020107	Entertainment					
21020109	Leave Transport Grant			539,839	483,498	265,348
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance			1,246,224	1,246,224	777,542
<b>210202</b>	<b>Social Contribution</b>			<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension			-	-	-

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

**22 OTHER RECURRENT EXPENDITURE**  
Administrative Entity: 023400100300 - Electrical Section

<b>2202</b>	<b>GOODS AND SERVICES</b>			<b>251,800,000</b>	<b>151,800,000</b>	<b>158,011,585</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>300,000</b>	<b>300,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22020102	Local Travel & Transport - Others			300,000	300,000	
<b>220202</b>	<b>Utilities General</b>			<b>500,000</b>	<b>500,000</b>	<b>-</b>
22020202	Telephone Charges					
22020201	Electricity Charges			500,000	500,000	
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables			1,000,000	1,000,000	
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			<b>250,000,000</b>	<b>150,000,000</b>	<b>158,011,585</b>
22020402	Maintenance of Office Furniture					
22020410	Maintenance of Street Lightings			250,000,000	150,000,000	158,011,585
22020406	Other Maintenance Services					
22020407	Provision Of Service Materials					
<b>220205</b>	<b>Training – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020601	Security Services					
<b>220207</b>	<b>Consulting and Professional Services</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020701	Financial Consulting					
<b>220208</b>	<b>Fuel and Lubricant – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost					
22020802	Other Transport Equipment Fuel Cost					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 023400100400 - Land & Survey Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3		03					
4	TECHNICAL OFFICER II	04					
5		05					
6	TECHNICAL OFFICER I	06					
	<b>TOTAL 01-06</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
7	SENIOR SURVEY OFFICER	07	3	898,236	2	602,160	
8	SENIOR TECH. OFFICER I	08			1	359,688	
9		09	1	436,620	1	422,268	
10		10					
11		11					
12	ASST. CHIEF SURVEYOR	12					
	<b>TOTAL 07-12</b>		<b>4</b>	<b>1,334,856</b>	<b>4</b>	<b>1,384,116</b>	<b>1,107,293.00</b>
13		13	1	667,044	1	604,704	
14		14					
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>1</b>	<b>667,044</b>	<b>1</b>	<b>604,704</b>	<b>483,763.20</b>
	<b>GRAND TOTAL</b>		<b>5</b>	<b>2,001,900</b>	<b>5</b>	<b>1,988,820</b>	<b>1,591,056.00</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 023400100400 - Land & Survey Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>3,664,452</b>	<b>3,647,454</b>	<b>2,435,702</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>400,000</b>	<b>1,100,000</b>	<b>-</b>	
	<b>TOTAL:</b>		<b>4,064,452</b>	<b>4,747,454</b>	<b>2,435,702</b>	
<b>2101</b>	<b>SALARY</b>		<b>3,664,452</b>	<b>3,647,454</b>	<b>2,435,702</b>	
<b>210101</b>	<b>Salaries and Wages</b>		<b>2,001,900</b>	<b>1,988,820</b>	<b>1,400,186</b>	
21010101	Basic Salary		2,001,900	1,988,820	1,400,186	
21010102	Overtime Payments		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>1,662,552</b>	<b>1,658,634</b>	<b>1,035,516</b>	
<b>210201</b>	<b>Allowances</b>		<b>1,662,552</b>	<b>1,658,634</b>	<b>1,035,516</b>	
21020103	Transport Allowance		350,892	680,800	452,168	
21020104	Rent Supplement		400,380	397,764	235,142	
21020105	Meal Subsidy		155,496	155,492	98,256	
21020106	Utility Allowance		110,520	110,520	75,414	
21020107	Entertainment					
21020109	Leave Transport Grant		200,184	198,882	99,124	
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance		445,080	115,176	75,412	
<b>210202</b>	<b>Social Contribution</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21020202	17% Government Contributory Pension		-	-	-	
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity: 023400100400 - Land & Survey Section						
<b>2202</b>	<b>GOODS AND SERVICES</b>		<b>400,000</b>	<b>1,100,000</b>	<b>-</b>	
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>100,000</b>	<b>100,000</b>	<b>-</b>	
22020101	Local Travel & Transport - Training					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22020102	Local Travel & Transport - Others			100,000	100,000	
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>300,000</b>	<b>1,000,000</b>	-
22020301	Office Materials and Consumables			300,000	1,000,000	
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			-	-	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
22020406	Provision Of Service Materials					
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 023400100500 - Building Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3	SNR. CRAFT/TECH. ASST.III	03					
4	SNR. CRAFT/TECH. ASST.II	04					
5		05					
6	SNR. ELECT./ TECH. ASST.	06	2	510,528	2	510,528	
	<b>TOTAL 01-06</b>		<b>2</b>	<b>510,528</b>	<b>2</b>	<b>510,528</b>	<b>408,422.40</b>
7	TECH OFFICER	07	1	301,080	5	1,505,400	
8	S.T.O	08	1	377,796	1	359,688	
9		09	1	415,092			
10		10	1	465,624			
11							
12	PRIN. TECH. OFFICER	12			1	554,880	
	<b>TOTAL 07-12</b>		<b>4</b>	<b>1,559,592</b>	<b>7</b>	<b>2,419,968</b>	<b>1,935,974.40</b>
13	A.C.T.O	13	2	1,307,736	1	667,044	
14	CHIEF TECH. OFFICER	14					
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>2</b>	<b>1,307,736</b>	<b>1</b>	<b>667,044</b>	<b>533,635.20</b>
	<b>GRAND TOTAL</b>		<b>8</b>	<b>3,377,856</b>	<b>10</b>	<b>3,597,540</b>	<b>2,878,032.00</b>



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 023400100500 - Building Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>6,055,877</b>	<b>6,761,022</b>	<b>3,934,995</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>5,800,000</b>	<b>5,200,000</b>	<b>1,607,150</b>	
	<b>TOTAL:</b>		<b>11,855,877</b>	<b>11,961,022</b>	<b>5,542,145</b>	
<b>2101</b>	<b>SALARY</b>		<b>6,055,877</b>	<b>6,761,022</b>	<b>3,934,995</b>	
<b>210101</b>	<b>Salaries and Wages</b>		<b>3,377,856</b>	<b>3,597,540</b>	<b>2,244,393</b>	
21010101	Basic Salary		3,377,856	3,597,540	2,244,393	
21010102	Overtime Payments		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>2,678,021</b>	<b>3,163,482</b>	<b>1,690,602</b>	
<b>210201</b>	<b>Allowances</b>		<b>2,678,021</b>	<b>3,163,482</b>	<b>1,690,602</b>	
21020103	Transport Allowance		545,112	682,800	447,253	
21020104	Rent Supplement		675,571	719,496	356,214	
21020105	Meal Subsidy		239,184	300,312	198,235	
21020106	Utility Allowance		168,240	210,960	125,432	
21020107	Entertainment					
21020109	Leave Transport Grant		337,786	359,754	198,254	
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance		712,128	890,160	365,214	
<b>210202</b>	<b>Social Contribution</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21020202	17% Government Contributory Pension		-	-	-	
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
	<b>Administrative Entity: 023400100500 - Building Section</b>					
<b>2202</b>	<b>GOODS AND SERVICES</b>		<b>5,800,000</b>	<b>5,200,000</b>	<b>1,607,150</b>	

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>300,000</b>	<b>200,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			300,000	200,000	
<b>220202</b>	<b>Utilities General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>500,000</b>	<b>1,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables			500,000	1,000,000	
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			<b>5,000,000</b>	<b>4,000,000</b>	<b>1,607,150</b>
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
22020401	Maintenance of Motor Vehicles / Transport Equipment					
22020403	Maintenance of Capital Asset			5,000,000	4,000,000	1,607,150
<b>220205</b>	<b>Training – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020601	Security Services					-
22020602	Office Rent					
22020603	Residential Rent					
22020604	Provision Of Service Materials					
<b>220207</b>	<b>Consulting and Professional Services</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised 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			-	-	-
220402	Foreign Grants and Contributions			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates		
					Approved	Actuals	
Administrative Entity: 051700000000 - Local Education Authority							
Non - Teaching							
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						
21020113	Hazard / Hardship Allowance						
21020117	Domestic Servant [PTA]						
21020122	Motor Vehicle Maintenance Allowance						
21020137	Medical Allowance						
210202	Social Contribution						
21020202	17% Government Contributory Pension				-	-	-
21020203	Grant Contribution and Subvention						
2103	SOCIAL BENEFITS						
210301	Social Benefits				-	-	-
21030104	Contract Staff Gratuity						

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity:051700100100 - Education (Non-Teaching Staff)

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3	Wach Man / Messenger	03	1	172,932	1	172,932	
4	Wach Man / Messenger	04	14	2,577,180	14	2,553,708	
5	Wach Man / Messenger / Driver	05	2	418,254	4	839,832	
6	A.E.O. Account,Asst. Lib, A.E.O. Admin	06	3	767,184	7	1,771,968	
	<b>TOTAL 01-06</b>		<b>20</b>	<b>3,935,550</b>	<b>26</b>	<b>5,338,440</b>	<b>4,270,752.00</b>
7	E.O. Account / Elect.	07	11	3,191,784	4	1,174,296	
8	H.E.O. /Librarian	08			1	386,388	
9	S.E.O.	09	1	400,740	3	1,308,300	
10	P.E.O. II	10	6	2,976,480	6	301,728	
11							
12	P.E.O. I	12	11	6,314,052	13	7,734,372	
	<b>TOTAL 07-12</b>		<b>29</b>	<b>12,883,056</b>	<b>27</b>	<b>10,905,084</b>	<b>8,724,067.20</b>
13	A.C.E.O.	13	8	5,046,676	5	3,204,684	
14	D.C.E.O.	14	28	19,857,312	29	20,712,804	
15	C.E.O	15	14	10,532,256	12	8,942,832	
16	Director Education	16					
	<b>TOTAL 13-16</b>		<b>50</b>	<b>35,436,244</b>	<b>46</b>	<b>32,860,320</b>	<b>26,288,256.00</b>
	<b>GRAND TOTAL</b>		<b>99</b>	<b>52,254,850</b>	<b>99</b>	<b>49,103,844</b>	<b>39,283,075.20</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity:051700100100 - Education (Non-Teaching Sta

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>116,406,833</b>	<b>116,220,245</b>	<b>71,385,942</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>10,000,000</b>	<b>5,000,000</b>	<b>70,000</b>	
	<b>TOTAL:</b>		<b>126,406,833</b>	<b>121,220,245</b>	<b>71,455,942</b>	
<b>2101</b>	<b>SALARY</b>		<b>116,406,833</b>	<b>116,220,245</b>	<b>71,385,942</b>	
<b>210101</b>	<b>Salaries and Wages</b>		<b>52,254,850</b>	<b>52,803,844</b>	<b>35,857,325</b>	
21010101	Basic Salary		52,254,850	52,803,844	35,857,325	
21010102	Overtime Payments		-	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>64,151,983</b>	<b>63,416,401</b>	<b>35,528,617</b>	
<b>210201</b>	<b>Allowances</b>		<b>64,151,983</b>	<b>63,416,401</b>	<b>35,528,617</b>	
21020103	Transport Allowance		7,765,599	7,099,488	6,587,241	
21020104	Rent Supplement		10,449,535	10,560,768	9,253,541	
21020105	Meal Subsidy		3,391,355	3,092,868	1,542,893	
21020106	Utility Allowance		2,320,880	2,267,473	1,057,602	
21020107	Entertainment		176,232	19,390,005	9,100,059	
21020109	Leave Transport Grant		5,225,485	5,280,384	2,046,000	
21020110	Leave Bonus (5%)					
21020112	Inducement Allowance (TSS - 12.5%)		19,841,161	267,222	154,268	
21020156	Professional Teaching Allowance					
21020113	Hazard / Hardship Allowance		238,992	6,536,609	2,785,487	
21020117	Domestic Staff Allowance		5,040,000			
21020122	Motor Vehicle Maintenance Allowance			8,921,584	3,001,526	
21020136	Responsibility Allowance (PTA)					
21020137	Medical Allowance		9,702,744			
21020156	Professional Teaching Allowance (TSS - 27.5%)					
<b>210202</b>	<b>Social Contribution</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21020202	17% Government Contributory Pension		-	-	-	
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21030104	Contract Staff Gratuity					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity:051700100100 - Education (Non-Teaching Sta						
<b>2202</b>	<b>GOODS AND SERVICES</b>			<b>10,000,000</b>	<b>5,000,000</b>	<b>70,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>10,000,000</b>	-	-
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			10,000,000		
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
22020310	Teaching Aids, Laboratory and Instructional Materials					
<b>220204</b>	<b>Maintenance Services - General</b>			-	-	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					
22021044	Committees and Commissions					
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>				5,000,000	70,000
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-	-	-



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 051700100200 - Education (Teaching Staff)

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2	CLASSROOM TEACHER	02					
3	CLASSROOM TEACHER	03					
4	CLASSROOM TEACHER	04	8	1,487,424	11	2,033,736	
5	CLASSROOM TEACHER	05	1	214,153	2	489,120	
6	CLASSROOM TEACHER	06	9	2,277,036	10	2,854,164	
	<b>TOTAL 01-06</b>		<b>18</b>	<b>3,978,613</b>	<b>23</b>	<b>5,377,020</b>	<b>4,301,616.00</b>
7	CLASSROOM TEACHER	07	153	1,884,696	27	8,869,464	
8	CLASSROOM TEACHER	08	20	7,142,349	35	13,743,300	
9	CLASSROOM TEACHER	09	37	15,572,916	154	65,540,172	
10	CLASSROOM TEACHER	10	170	79,671,168	135	65,226,392	
11							
12	CLASSROOM TEACHER	12	124	69,355,176	62	34,157,772	
	<b>TOTAL 07-12</b>		<b>504</b>	<b>173,626,305</b>	<b>413</b>	<b>187,537,100</b>	<b>#####</b>
13	ASST. SCHOOL INSPECTOR	13	48	29,618,806	37	23,985,108	
14	SCHOOL INPECTOR	14	87	61,173,684	60	39,716,984	
15		15	8	5,065,032	1	718,104	
16		16					
	<b>TOTAL 13-16</b>		<b>143</b>	<b>95,857,522</b>	<b>98</b>	<b>64,420,196</b>	<b>51,536,157.00</b>
	<b>GRAND TOTAL</b>		<b>665</b>	<b>273,462,440</b>	<b>534</b>	<b>257,334,316</b>	<b>#####</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 051700100200 - Education (Teaching Staff)

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>720,825,793</b>	<b>575,239,422</b>	<b>387,769,082</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>-</b>	<b>55,000,000</b>	<b>250,959,380</b>	
	<b>TOTAL:</b>		<b>720,825,793</b>	<b>630,239,422</b>	<b>638,728,462</b>	
<b>2101</b>	<b>SALARY</b>		<b>720,825,793</b>	<b>575,239,422</b>	<b>387,769,082</b>	
<b>210101</b>	<b>Salaries and Wages</b>		<b>273,462,440</b>	<b>261,344,318</b>	<b>159,861,589</b>	
21010101	Basic Salary		273,462,440	261,344,318	159,861,589	
21010102	Overtime Payments		-	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>447,363,353</b>	<b>313,895,104</b>	<b>227,907,493</b>	
<b>210201</b>	<b>Allowances</b>		<b>447,363,353</b>	<b>313,895,104</b>	<b>227,907,493</b>	
21020103	Transport Allowance		37,250,433	38,211,108	30,571,869	
21020104	Rent Supplement		54,334,928	52,267,988	44,698,253	
21020105	Meal Subsidy		16,423,717	16,872,789	12,548,326	
21020106	Utility Allowance		12,118,324	12,201,988	10,245,687	
21020107	Entertainment		100,704			
21020109	Leave Transport Grant		27,167,464	26,133,431	20,658,789	
21020110	Leave Bonus (5%)		55,000,000			
21020112	Inducement Allowance (TSS - 12.5%)		120,974,571	59,944,116	46,812,543	
21020156	Professional Teaching Allowance		75,451,939			
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance		2,520,000	372,588	225,365	
21020122	Motor Vehicle Maintenance Allowance					
21020136	Responsibility Allowance (PTA)					
21020137	Medical Allowance		46,021,272	47,445,528	40,687,925	
21020156	Professional Teaching Allowance (TSS - 27.5%)					
<b>2.1E+07</b>	<b>Domestic Servant Allowance</b>			<b>60,445,568</b>	<b>21,458,736</b>	
<b>210202</b>	<b>Social Contribution</b>					
21020202	17% Government Contributory Pension					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			-	-	-
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity: 051700100200 - Education (Teaching Staff)						
<b>2202</b>	<b>GOODS AND SERVICES</b>				<b>55,000,000</b>	<b>250,959,380</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			-	-	-
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others					
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			-	-	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting				-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			-	55,000,000	250,959,380
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					
22021044	Committees and Commissions					
22021080	17% contribution to L.E.A staff pension				55,000,000	250,959,380
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>				5000000	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 051700100300 - Adult Education

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			7,157,880	7,157,880	2,566,000
	<b>TOTAL:</b>			7,157,880	7,157,880	2,566,000
<b>2101</b>	<b>SALARY</b>			-	-	-
<b>210101</b>	<b>Salaries and Wages</b>			-	-	-
21010101	Basic Salary					
21010102	Overtime Payments			-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			-	-	-
<b>210201</b>	<b>Allowances</b>			-	-	-
21020103	Transport Allowance					
21020104	Rent Supplement					
21020105	Meal Subsidy					
21020106	Utility Allowance					
21020107	Entertainment					
21020109	Leave Transport Grant					
21020110	Leave Bonus (5%)					
21020112	Inducement Allowance (TSS - 12.5%)					
21020156	Professional Teaching Allowance (Adult Education Tutors)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020136	Responsibility Allowance (PTA)					
21020137	Medical Allowance					
21020156	Professional Teaching Allowance (TSS - 27.5%)					
<b>210202</b>	<b>Social Contribution</b>			-	-	-
21020202	17% Government Contributory Pension			-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			-	-	-
21030104	Contract Staff Gratuity					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity: 051700100300 - Adult Education						
2202	GOODS AND SERVICES			7,157,880	7,157,880	2,566,000
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			-	-	-
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others					
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
	+					
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			-	-	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting					-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					
22021044	Committees and Commissions					
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>			7,157,880	7,157,880	2,566,000
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised 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					



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

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

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1	Health Attendant	01					
2	Health Attendant	02	1	269,712	1	185,928	
3	Health Asst.	03	1	300,912	4	1,094,928	
4	Health Asst.	04	12	4,116,384	11	3,773,352	
5	Health Asst.	05	13	5,386,680	12	6,956,208	
6	Health Asst.	06	18	9,225,912	22	10,495,848	
	<b>TOTAL 01-06</b>		<b>45</b>	<b>19,299,600</b>	<b>50</b>	<b>22,506,264</b>	<b>18,005,011.20</b>
7	Higher Health E.O	07	9	5,462,112	3	1,482,848	
8	Senior Health Ext. Officer	08			1	631,044	
9	Principal Health Ext. Officer	09	1	704,604			
10	Principal Health Ext. Officer	10	1	669,912			
11		11					
12		12	3	3,178,872	2	2,249,520	
	<b>TOTAL 07-12</b>		<b>14</b>	<b>10,015,500</b>	<b>6</b>	<b>4,363,412</b>	<b>3,490,730.00</b>
13	Chief Health Ext. Officer II	13					
14	Chief Health Ext. Officer I	14					
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
	<b>GRAND TOTAL</b>		<b>59</b>	<b>29,315,100</b>	<b>56</b>	<b>26,869,676</b>	<b>21,495,741.20</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 052100100100 - Preventive (Water, Sanitatio

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>61,325,364</b>	<b>60,297,240</b>	<b>37,039,432</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>17,500,000</b>	<b>16,500,000</b>	<b>27,666,642</b>	
	<b>TOTAL:</b>		<b>78,825,364</b>	<b>76,797,240</b>	<b>64,706,074</b>	
<b>2101</b>	<b>SALARY</b>		61,325,364	60,297,240	37,039,432	
<b>210101</b>	<b>Salaries and Wages</b>		29,315,100	27,252,204	19,587,642	
21010101	Basic Salary		29,315,100	27,252,204	19,587,642	
21010102	Overtime Payments		-	-	-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>32,010,264</b>	<b>33,045,036</b>	<b>17,451,790</b>	
<b>210201</b>	<b>Allowances</b>		32,010,264	33,045,036	17,451,790	
21020103	Transport Allowance					
21020104	Rent Supplement					
21020105	Meal Subsidy					
21020106	Utility Allowance					
21020107	Entertainment					
21020109	Leave Transport Grant					
21020110	OTHERS					
21020112	Inducement Allowance (TSS - 12.5%)			6,546,600	3,356,862	
21020113	Hazard / Hardship Allowance		3,540,000	3,549,000	1,589,746	
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance				-	
21020136	CONSEQUENTIAL ALLOWANCE					
21020137	Medical Allowance					
21020149	Consolidated Allowance (CONHESS)		23,775,540	22,949,436	12,505,182	
21020150	Consequential Increment		4,694,724			
<b>210202</b>	<b>Social Contribution</b>		-	-	-	
21020202	17% Government Contributory Pension		-	-	-	

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description		2024 Approved Estimates	2023 Revised Estimates	
				Approved	Actuals
<b>2103</b>	<b>SOCIAL BENEFITS</b>				
<b>210301</b>	<b>Social Benefits</b>				
21030104	Contract Staff Gratuity				
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>				
Administrative Entity: 052100100100 - Preventive (Water, Sanitatio					
<b>2202</b>	<b>GOODS AND SERVICES</b>		<b>17,500,000</b>	<b>16,500,000</b>	<b>27,666,642</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>500,000</b>	<b>3,000,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training				
22020102	Local Travel & Transport - Others		500,000	3,000,000	
<b>220202</b>	<b>Utilities General</b>		<b>-</b>	<b>-</b>	<b>-</b>
22020202	Telephone Charges				
22020203	Internet Access Charges				
+					
<b>220203</b>	<b>Materials and Supplies - General</b>		<b>14,000,000</b>	<b>12,000,000</b>	<b>27,666,642</b>
22020301	Office Materials and Consumables (Sanitation and Hygiene)		2,000,000	12,000,000	27,666,642
22020305	Printing of Non-security Documents				
22020306	Provision Of Service Material[COVID-19]		12,000,000		
<b>220204</b>	<b>Maintenance Services - General</b>		<b>-</b>	<b>-</b>	<b>-</b>
22020402	Maintenance of Office Furniture				
22020406	Other Maintenance Services				
<b>220205</b>	<b>Training – General</b>		<b>-</b>	<b>-</b>	<b>-</b>
22020501	Local Training				
<b>220206</b>	<b>Other Services - General</b>		<b>-</b>	<b>-</b>	<b>-</b>
22020601	Security Services				-
<b>220207</b>	<b>Consulting and Professional Services</b>		<b>-</b>	<b>-</b>	<b>-</b>
22020701	Financial Consulting			-	-
22020702	Consultancy Service and Special Comittee				

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			<b>3,000,000</b>	<b>1,500,000</b>	-
22021001	Miscellaneous Expenses[IPD's]			1,500,000	1,500,000	
22021002	Honorarium and Sitting Allowance Payments					
22021057	Casual Workers			1,500,000		
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>			-	-	-
22040109	Grants to Communities and NGOs					
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 052100100200 - Curative

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1	Health Attendant	01					
2	Health Attendant	02	1	222,312	1	211,008	
3	Health Attendant	03	6	1,747,272	10	3,390,528	
4	Health Attendant	04					
5		05	6	1,767,624	8	1,966,524	
6		06	12	5,087,028	11	4,744,020	
	<b>TOTAL 01-06</b>		<b>25</b>	<b>8,824,236</b>	<b>30</b>	<b>10,312,080</b>	<b>8,249,664.00</b>
7	E.H Asst.	07	38	25,316,280	38	23,989,776	
8	N.H.E.O.	08	4	2,290,272	2	1,317,648	
9	S.H.E.O.	09	8	6,778,284	8	662,328	
10	P.H.O	10	4	3,616,906	4	3,745,944	
11		11	7	6,623,448	9	8,749,800	
12		12	17	20,128,560	15	17,231,568	
	<b>TOTAL 07-12</b>		<b>78</b>	<b>64,753,750</b>	<b>76</b>	<b>55,697,064</b>	<b>44,557,651.20</b>
13	A.C.H.E.O.	13					
14	C.H.E.O.	14			3	6,913,426	
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>0</b>	<b>-</b>	<b>3</b>	<b>6,913,426</b>	<b>5,530,741.00</b>
	<b>GRAND TOTAL</b>		<b>103</b>	<b>73,577,986</b>	<b>109</b>	<b>72,922,570</b>	<b>58,338,056.00</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 052100100200 - Curative

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			<b>113,177,909</b>	<b>170,471,916</b>	<b>115,322,196</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			<b>14,000,000</b>	<b>36,000,000</b>	<b>8,759,778</b>
	<b>TOTAL:</b>			<b>127,177,909</b>	<b>206,471,916</b>	<b>124,081,974</b>
<b>2101</b>	<b>SALARY</b>			<b>113,177,909</b>	<b>170,471,916</b>	<b>115,322,196</b>
<b>210101</b>	<b>Salaries and Wages</b>			<b>73,577,986</b>	<b>72,922,570</b>	<b>71,256,143</b>
21010101	Basic Salary			73,577,986	72,922,570	71,256,143
21010102	Overtime Payments			-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			<b>39,599,923</b>	<b>97,549,346</b>	<b>44,066,053</b>
<b>210201</b>	<b>Allowances</b>			<b>39,599,923</b>	<b>97,549,346</b>	<b>44,066,053</b>
21020103	Transport Allowance					
21020104	Rent Supplement					
21020105	Meal Subsidy					
21020106	Utility Allowance					
21020107	Entertainment					
21020109	Leave Transport Grant					
21020110	CONSEQUENTIAL ALLOWANCE			8,215,188		
21020112	Inducement Allowance (TSS - 12.5%)				8,572,968	3,790,986
21020113	Hazard / Hardship Allowance			6,180,000	9,543,770	4,145,126
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020136	Responsibility Allowance (PTA)					
21020137	Non Clinical Allowance			372,456		
21020149	Consolidated Allowance (CONHESS)			20,612,935	79,432,608	36,129,941
21020150	Shifting Allowance			4,219,344		
<b>210202</b>	<b>Social Contribution</b>					
21020202	17% Government Contributory Pension					
21020201	Health Insurance Contribution (JICHMA)					
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			-	-	-
21030104	Contract Staff Gratuity					



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
<b>Administrative Entity: 052100100200 - Curative</b>						
<b>2202</b>	<b>GOODS AND SERVICES</b>			<b>14,000,000</b>	<b>36,000,000</b>	<b>8,759,778</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			<b>500,000</b>	<b>1,000,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			500,000	1,000,000	
<b>220202</b>	<b>Utilities General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>5,000,000</b>	<b>5,000,000</b>	<b>10,000</b>
22020301	Office Materials and Consumables					
22020307	Drugs, Vaccines & Medical Supplies			5,000,000	5,000,000	10,000
<b>220204</b>	<b>Maintenance Services - General</b>			<b>3,000,000</b>	<b>3,000,000</b>	<b>1,510,000</b>
22020402	Maintenance of Office Furniture					
22020421	Maintenance of Health Institution Buildings			3,000,000	3,000,000	1,510,000
22020406	Other Maintenance Services					
<b>220205</b>	<b>Training – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			<b>-</b>	<b>2,000,000</b>	<b>1,160,000</b>
22020701	Financial Consulting				-	-
22020702	Consultancy Service and Special Committee				2,000,000	1,160,000
<b>220208</b>	<b>Fuel and Lubricant – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>				<b>25,000,000</b>	<b>6,079,778</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					
22021060	Nutrition Activities			5,000,000		
22021049	Special Health Programmes & Initiatives (LACA)			500,000	1,000,000	
22021079	17% contribution to PHC staff pension				12,000,000	6,079,778
22021081	Health Insurance contribution (JICHMA)				12,000,000	
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>					
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 052100100300 - Rural Water Supply

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2	Works Attd.	02					
3	Works Asst.	03					
4	Works Asst.	04			1	185,928	
5	Works Asst.	05			1	210,792	
6		06	4	968,172	4	1,016,988	
	<b>TOTAL 01-06</b>		<b>4</b>	<b>968,172</b>	<b>6</b>	<b>1,413,708</b>	<b>1,130,966.40</b>
7		07	7	2,057,520	7	2,062,524	
8		08	2	725,412	1	353,652	
9		09					
10		10					
11							
12		12	1	517,512	2	1,097,304	
	<b>TOTAL 07-12</b>		<b>10</b>	<b>3,300,444</b>	<b>10</b>	<b>3,513,480</b>	<b>2,810,784.00</b>
13		13	1	587,988			
14		14	2	1,408,248			
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>3</b>	<b>1,996,236</b>	<b>0</b>	<b>-</b>	<b>0</b>
	<b>GRAND TOTAL</b>		<b>17</b>	<b>6,264,852</b>	<b>16</b>	<b>4,927,188</b>	<b>3,941,750.40</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 052100100300 - Rural Water Supply

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>	<b>11,644,030</b>	<b>9,298,476</b>	<b>8,289,911</b>		
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>42,300,000</b>	<b>17,200,000</b>	<b>40,865,386</b>		
	<b>TOTAL:</b>	<b>53,944,030</b>	<b>26,498,476</b>	<b>49,155,297</b>		

<b>2101</b>	<b>SALARY</b>	<b>11,644,030</b>	<b>9,298,476</b>	<b>8,289,911</b>		
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,264,852</b>	<b>4,927,188</b>	<b>4,383,590</b>		
21010101	Basic Salary	6,264,852	4,927,188	4,383,590		
21010102	Overtime Payments	-	-	-		
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-		
21010104	Salary Arrears	-	-	-		
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>5,379,178</b>	<b>4,371,288</b>	<b>3,906,321</b>		
<b>210201</b>	<b>Allowances</b>	<b>5,379,178</b>	<b>4,371,288</b>	<b>3,906,321</b>		
21020103	Transport Allowance	1,159,068	1,057,896	900,545		
21020104	Rent Supplement	1,252,973	985,404	880,773		
21020105	Meal Subsidy	508,932	462,336	399,421		
21020106	Utility Allowance	357,840	318,960	287,365		
21020107	Entertainment					
21020109	Leave Transport Grant	587,093	492,718	450,565		
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020137	Medical Allowance	1,513,272	1,053,974	987,652		
21020138	Shifting and Duty Allowance					
<b>210202</b>	<b>Social Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>		
21020202	17% Government Contributory Pension	-	-	-		

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

**22 OTHER RECURRENT EXPENDITURE**

Administrative Entity: 052100100300 - Rural Water Supply

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>42,300,000</b>	<b>17,200,000</b>	<b>40,865,386</b>		
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000</b>	<b>200,000</b>	<b>-</b>		
22020101	Local Travel & Transport - Training					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22020102	Local Travel & Transport - Others			300,000	200,000	
<b>220202</b>	<b>Utilities General</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
22020202	Telephone Charges					
22020205	Water Rates & Charges			1,000,000	1,000,000	
	+					
<b>220203</b>	<b>Materials and Supplies - General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			<b>40,000,000</b>	<b>15,000,000</b>	<b>40,865,386</b>
22020402	Maintenance of Office Furniture					
22020406	Maintenance Of vehicle and Capital Assets[Diesel]			40,000,000	15,000,000	40,865,386
22020407	Other Maintenance					
<b>220205</b>	<b>Training – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
22020601	Security Services					-
22020602	Provision Of Service Materials			1,000,000	1,000,000	
<b>220207</b>	<b>Consulting and Professional Services</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
22020415	Maintenance of Water Facilities					
<b>220209</b>	<b>Financial Charges – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			<b>-</b>	<b>-</b>	<b>-</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)					-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

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

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 055200100100 - Traditional Officer (District I

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			95,000,000	95,000,000	62,326,482
	<b>TOTAL:</b>			95,000,000	95,000,000	62,326,482
<b>2101</b>	<b>SALARY</b>			-	-	-
<b>210101</b>	<b>Salaries and Wages</b>			-	-	-
21010101	Basic Salary					
21010102	Overtime Payments			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			-	-	-
<b>210201</b>	<b>Allowances</b>			-	-	-
21020103	Transport Allowance					
21020104	Rent Supplement					
21020105	Meal Subsidy					
21020106	Utility Allowance					
21020107	Entertainment					
21020109	Leave Transport Grant					
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance					
<b>210202</b>	<b>Social Contribution</b>			-	-	-
21020202	17% Government Contributory Pension			-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			-	-	-
21030104	Contract Staff Gratuity					

**22 OTHER RECURRENT EXPENDITURE**

Administrative Entity: 055200100100 - Traditional Officer (District I

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
2202	GOODS AND SERVICES			95,000,000	95,000,000	62,326,482
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			-	-	-
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others					
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
	+					
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			-	-	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					
22021044	Committees and Commissions					
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>			-	<b>95,000,000</b>	<b>62,326,482</b>
22040103	Grants & Contributions (Emirate Councils and Justice Sector)				95,000,000	62,326,482
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 055100100100 -Community DevelopmentSection

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2	Woomen Inst. Asst.	02					
3	Comm. Dev. Asst.	03					
4	Comm. Dev. Inst.	04	9	1,673,352	12	2,231,136	
5	Comm Dev. Asst.	05	2	421,584	3	632,376	
6	Senior Comm Dev. Inst.	06	9	2,297,376	14	3,569,628	
	<b>TOTAL 01-06</b>		<b>20</b>	<b>4,392,312</b>	<b>29</b>	<b>6,433,140</b>	<b>5,146,512.00</b>
7	Chief Comm. Dev.	07	21	6,137,532	15	4,401,108	
8	Comm. Dev Insp. II	08	3	1,103,208	7	2,590,248	
9	Comm. Dev Insp. I	09	6	2,533,608	10	4,234,632	
10	Senior Comm Dev. Insp.	10	4	1,823,016	6	2,849,016	
11							
12	Senior Comm Dev.	12	10	5,735,640	4	2,281,800	
	<b>TOTAL 07-12</b>		<b>44</b>	<b>17,333,004</b>	<b>42</b>	<b>16,356,804</b>	<b>13,085,443.20</b>
13	Principal Comm. Dev Insp. I	13	6	4,569,156	4	2,523,240	
14	Chief Comm. Dev. Insp.	14			1	704,124	
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>6</b>	<b>4,569,156</b>	<b>5</b>	<b>3,227,364</b>	<b>2,581,891.20</b>
	<b>GRAND TOTAL</b>		<b>70</b>	<b>26,294,472</b>	<b>76</b>	<b>26,017,308</b>	<b>20,813,846.40</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 055100100100 -Community DevelopmentSe

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>48,900,803</b>	<b>49,145,302</b>	<b>34,090,535</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>8,500,000</b>	<b>5,500,000</b>	<b>1,600,000</b>	
	<b>TOTAL:</b>		<b>57,400,803</b>	<b>54,645,302</b>	<b>35,690,535</b>	
<b>2101</b>	<b>SALARY</b>		48,900,803	49,145,302	34,090,535	
<b>210101</b>	<b>Salaries and Wages</b>		26,294,472	25,869,576	19,587,535	
21010101	Basic Salary		26,294,472	25,869,576	19,587,535	
21010102	Overtime Payments		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>22,606,331</b>	<b>23,275,726</b>	<b>14,503,000</b>	
<b>210201</b>	<b>Allowances</b>		22,606,331	23,275,726	14,503,000	
21020103	Transport Allowance		4,811,508	5,016,924	3,487,993	
21020104	Rent Supplement		5,258,882	5,203,860	3,898,623	
21020105	Meal Subsidy		2,108,736	2,192,088	1,545,662	
21020106	Utility Allowance		1,479,000	1,510,680	1,004,525	
21020107	Entertainment					
21020109	Leave Transport Grant		2,628,068	2,586,958	1,787,591	
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance		6,320,136	6,765,216	2,778,606	
<b>210202</b>	<b>Social Contribution</b>		-	-	-	
21020202	17% Government Contributory Pension		-	-	-	
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>		-	-	-	
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity:	055100100100 -Community DevelopmentSe					
<b>2202</b>	<b>GOODS AND SERVICES</b>		<b>8,500,000</b>	<b>5,500,000</b>	<b>1,600,000</b>	
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>500,000</b>	<b>500,000</b>	<b>-</b>	
22020101	Local Travel & Transport - Training					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22020102	Local Travel & Transport - Others			500,000	500,000	
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
	+					
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			1,000,000	2,000,000	600,000
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
22020407	Provision For Service Materials			1,000,000	2,000,000	600,000
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised 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	7,000,000	3,000,000	1,000,000		
22040109	Grants to Communities and NGOs					
22040110	Grants Contri[bution and Subvention[PARLIATIVE COVID-19]	7,000,000	3,000,000	1,000,000		
220402	Foreign Grants and Contributions	-	-	-		

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 055100100200 - Information, Youth, Sport & Culture

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3		03					
4	Social Welfare Asst.	04					
5	Social Welfare Asst.	05					
6	Senior Social Welfare Asst.	06					
	<b>TOTAL 01-06</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
7	Chief Welfare Officer Asst.	07					
8	Social Welfare Officer I	08					
9	Senior Social Welfare Officer	09			1	450,972	360,777.60
10		10					
11		11					
12	Principal Social Welfare Officer	12					
	<b>TOTAL 07-12</b>		<b>0</b>	<b>-</b>	<b>1</b>	<b>450,972</b>	<b>360,777.60</b>
13	Asst. Chief Social Welfare Officer	13					
14	Chief Social Welfare Officer	14	1	732,492	1	667,044	
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>1</b>	<b>732,492</b>	<b>1</b>	<b>667,044</b>	<b>533,635.20</b>
	<b>GRAND TOTAL</b>		<b>1</b>	<b>732,492</b>	<b>2</b>	<b>1,118,016</b>	<b>894,413.00</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 055100100200 - Information, Youth, Sport &

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>		<b>2,890,459</b>	<b>1,886,050</b>	<b>771,101</b>	
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>		<b>3,580,000</b>	<b>3,580,000</b>	<b>797,627</b>	
	<b>TOTAL:</b>		<b>6,470,459</b>	<b>5,466,050</b>	<b>1,568,728</b>	
<b>2101</b>	<b>SALARY</b>		<b>2,890,459</b>	<b>1,886,050</b>	<b>771,101</b>	
<b>210101</b>	<b>Salaries and Wages</b>		<b>732,492</b>	<b>1,118,016</b>	<b>405,998</b>	
21010101	Basic Salary		732,492	1,118,016	405,998	
21010102	Overtime Payments		-	-	-	
21010104	Salary Arrears		-	-	-	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>		<b>2,157,967</b>	<b>768,034</b>	<b>365,103</b>	
<b>210201</b>	<b>Allowances</b>		<b>2,157,967</b>	<b>768,034</b>	<b>365,103</b>	
21020103	Transport Allowance		75,516	144,360	98,154	
21020104	Rent Supplement		146,498	223,596	99,101	
21020105	Meal Subsidy		33,240	63,804	48,136	
21020106	Utility Allowance		25,080	46,440	33,680	
21020107	Entertainment					
21020109	Leave Transport Grant		73,249	111,802	50,585	
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance		1,804,384	178,032	35,447	
<b>210202</b>	<b>Social Contribution</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21020202	17% Government Contributory Pension		-	-	-	
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	
21030104	Contract Staff Gratuity					
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
Administrative Entity: 055100100200 - Information, Youth, Sport &						
<b>2202</b>	<b>GOODS AND SERVICES</b>		<b>3,580,000</b>	<b>3,580,000</b>	<b>797,627</b>	
<b>220201</b>	<b>Transport &amp; Travelling - General</b>		<b>500,000</b>	<b>500,000</b>	<b>-</b>	
22020101	Local Travel & Transport - Training					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22020102	Local Travel & Transport - Others			500,000	500,000	
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
	+					
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			2,000,000	2,000,000	487,627
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
22020407	Provision for Service Materials			2,000,000	2,000,000	487,627
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			1,080,000	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)					-



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22021002	Honorarium and Sitting Allowance Payments					
22021003	Publicity and Advertisements (JBC Monthly Bulletin)			1,080,000		
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
220301	Staff Loans and Advances			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
220401	Grants Contribution and Subvention[ALLURA DA ZARE,FM PROGRAMM]				1,080,000	310,000
220402	Foreign Grants and Contributions			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 055100100300 - Social Welfare Section

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3	Head Welfare Officer	03	2	345,864	3	442,380	
4	Cultural Welfare Asst.	04					
5	Social Welfare Asst.	05					
6	Senior Social Welfare Officer	06	4	1,016,988	4	1,012,920	
	<b>TOTAL 01-06</b>		<b>6</b>	<b>1,362,852</b>	<b>7</b>	<b>1,455,300</b>	<b>1,164,240.00</b>
7	Chief Cultural Asst.	07	3	843,192	2	522,168	
8	Youth Dev. Officer/SP. Officer	08					
9	Social Welfare Officer	09					
10		10					
11		11					
12	Social Welfare Insp. II	12					
	<b>TOTAL 07-12</b>		<b>3</b>	<b>843,192</b>	<b>2</b>	<b>522,168</b>	<b>417,734.00</b>
13	Social Welfare Insp. I	13	1	601,164	3	1,241,856	
14	Chief Social Welfare Insp.	14	1	718,308			
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>2</b>	<b>1,319,472</b>	<b>3</b>	<b>1,241,856</b>	<b>993,485.00</b>
	<b>GRAND TOTAL</b>		<b>11</b>	<b>3,525,516</b>	<b>12</b>	<b>3,219,324</b>	<b>2,575,459.00</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 055100100300 - Social Welfare Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>			<b>6,788,225</b>	<b>6,374,852</b>	<b>4,195,162</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			<b>21,686,000</b>	<b>21,686,000</b>	<b>8,080,055</b>
	<b>TOTAL:</b>			<b>28,474,225</b>	<b>28,060,852</b>	<b>12,275,217</b>
<b>2101</b>	<b>SALARY</b>			<b>6,788,225</b>	<b>6,374,852</b>	<b>4,195,162</b>
<b>210101</b>	<b>Salaries and Wages</b>			<b>3,525,516</b>	<b>3,219,324</b>	<b>2,047,016</b>
21010101	Basic Salary			3,525,516	3,219,324	2,047,016
21010102	Overtime Payments			-	-	-
21010104	Salary Arrears			-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>			<b>3,262,709</b>	<b>3,155,528</b>	<b>2,148,146</b>
<b>210201</b>	<b>Allowances</b>			<b>3,262,709</b>	<b>3,155,528</b>	<b>2,148,146</b>
21020103	Transport Allowance			704,184	730,184	638,141
21020104	Rent Supplement			705,115	638,940	554,213
21020105	Meal Subsidy			309,516	304,176	221,149
21020106	Utility Allowance			212,160	207,120	150,478
21020107	Entertainment					
21020109	Leave Transport Grant			352,558	321,932	210,487
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance			979,176	953,176	373,678
<b>210202</b>	<b>Social Contribution</b>			<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension			-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>					
<b>210301</b>	<b>Social Benefits</b>			<b>-</b>	<b>-</b>	<b>-</b>
21030104	Contract Staff Gratuity					
21030108	Social Security Benefits (For Disabled)					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>					
<b>Administrative Entity: 055100100300 - Social Welfare Section</b>						
2202	GOODS AND SERVICES			21,686,000	21,686,000	8,080,055
<b>220201</b>	<b>Transport &amp; Travelling - General</b>			2,000,000	1,000,000	-
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			2,000,000	1,000,000	
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			-	-	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			<b>18,686,000</b>	<b>15,686,000</b>	<b>6,448,555</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)					-
22021002	Honorarium and Sitting Allowance Payments					
22021057	Casual Workers (Hisba and Vigilante)			8,126,000	8,126,000	3,550,555
22020318	Relief Materials [SIP Programm]			3,000,000		
22021082	Docial Security [Diable Allowances]			7,560,000	7,560,000	2,898,000
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
<b>220301</b>	<b>Staff Loans and Advances</b>			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
<b>220401</b>	<b>Local Grants and Contributions</b>			<b>1,000,000</b>	<b>5,000,000</b>	<b>1,631,500</b>
22040113	Assistance and Donations General (Parliative COVID-19 Response)			1,000,000	5,000,000	1,631,500
<b>220402</b>	<b>Foreign Grants and Contributions</b>			-	-	-

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**ESTIMATE OF RECURRENT EXPENDITURE 2024**  
**PERSONNEL COST**

Administrative Entity: 055100100400 - Trade Section and Cooperatives

S/N	CLASSIFICATION CODE/TITLE POST	GL	APPROVED ESTIMATE 2024		APPROVED Revised ESTIMATE 2023		ACTUAL EXPENDITURE 2023
			No. of Staff	Amount	No. of Staff	Amount	
1		01					
2		02					
3	TRADE ASST.	03					
4	TRADE ASST.	04					
5	SENIOR TRADE ASST.	05					
6	SENIOR TRADE OFFICER	06					
	<b>TOTAL 01-06</b>		<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
7	SENIOR TRADE OFFICER	07			1	489,044	
8	HIGHER TRADE OFFICER	08					
9	HIGHER TRADE OFFICER	09					
10	PRIN TRADE OFFICER	10	1	497,208			
11							
12	PRIN TRADE OFFICER II	12					
	<b>TOTAL 07-12</b>		<b>1</b>	<b>497,208</b>	<b>1</b>	<b>489,044</b>	<b>391,235.00</b>
13	ASST. CHIEF TRADE OFFICER	13					
14	CHIEF TRADE OFFICER	14	1	732,492	1		
15		15					
16		16					
	<b>TOTAL 13-16</b>		<b>1</b>	<b>732,492</b>	<b>1</b>	<b>-</b>	<b>0</b>
	<b>GRAND TOTAL</b>		<b>2</b>	<b>1,229,700</b>	<b>2</b>	<b>489,044</b>	<b>391,235.00</b>

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals

Administrative Entity: 055100100400 - Trade Section and Cooperati

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>					
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,031,246</b>	<b>2,020,976</b>	<b>1,347,320</b>		
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>2,300,000</b>	<b>2,100,000</b>	<b>-</b>		
	<b>TOTAL:</b>	<b>4,331,246</b>	<b>4,120,976</b>	<b>1,347,320</b>		

<b>2101</b>	<b>SALARY</b>	<b>2,031,246</b>	<b>2,020,976</b>	<b>1,347,320</b>		
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,229,700</b>	<b>1,221,804</b>	<b>856,991</b>		
21010101	Basic Salary	1,229,700	1,221,804	856,991		
21010102	Overtime Payments	-	-	-		
21010104	Salary Arrears	-	-	-		
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>801,546</b>	<b>799,172</b>	<b>490,329</b>		
<b>210201</b>	<b>Allowances</b>	<b>801,546</b>	<b>799,172</b>	<b>490,329</b>		
21020103	Transport Allowance	144,360	144,630	128,459		
21020104	Rent Supplement	245,940	244,356	100,500		
21020105	Meal Subsidy	63,804	63,804	56,848		
21020106	Utility Allowance	46,440	46,440	35,210		
21020107	Entertainment					
21020109	Leave Transport Grant	122,970	121,910	80,056		
21020110	Leave Bonus (5%)					
21020113	Hazard / Hardship Allowance					
21020117	Domestic Staff Allowance					
21020122	Motor Vehicle Maintenance Allowance					
21020137	Medical Allowance	178,032	178,032	89,256		
<b>210202</b>	<b>Social Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>		
21020202	17% Government Contributory Pension	-	-	-		

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

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

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>2,300,000</b>	<b>2,100,000</b>	<b>-</b>		
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000</b>	<b>100,000</b>	<b>-</b>		

**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22020101	Local Travel & Transport - Training					
22020102	Local Travel & Transport - Others			300,000	100,000	
<b>220202</b>	<b>Utilities General</b>			-	-	-
22020202	Telephone Charges					
22020203	Internet Access Charges					
+						
<b>220203</b>	<b>Materials and Supplies - General</b>			-	-	-
22020301	Office Materials and Consumables					
22020305	Printing of Non-security Documents					
<b>220204</b>	<b>Maintenance Services - General</b>			1,000,000	1,000,000	-
22020402	Maintenance of Office Furniture					
22020406	Other Maintenance Services					
22020407	Provisions for service Materials			1,000,000	1,000,000	
<b>220205</b>	<b>Training – General</b>			-	-	-
22020501	Local Training					
<b>220206</b>	<b>Other Services - General</b>			-	-	-
22020601	Security Services					-
<b>220207</b>	<b>Consulting and Professional Services</b>			-	-	-
22020701	Financial Consulting				-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>			-	-	-
22020801	Motor Vehicle Fuel Cost					-
22020802	Other Transport Equipment Fuel Cost					
<b>220209</b>	<b>Financial Charges – General</b>			-	-	-
22020901	Bank Charges (Other than Interest)					
<b>220210</b>	<b>Miscellaneous Expenses – General</b>			-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)					-



**GUMEL LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description			2024 Approved Estimates	2023 Revised Estimates	
					Approved	Actuals
22021002	Honorarium and Sitting Allowance Payments					
22021044	Committees and Commissions					
<b>2203</b>	<b>LOANS AND ADVANCES</b>					
220301	Staff Loans and Advances			-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>					
220401	Grants Contributions and Subvention[Trianing Allowances for Skills ACQUISITIO			1,000,000	1,000,000	-
220402	Foreign Grants and Contributions			-	-	-

**GUMEL LOCAL GOVERNEMNT**  
**2024 Approved Estimates - Capital Expenditure by Sectors**

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

Sectoral Summary						
<b>Total</b>				<b>860,194,950</b>	<b>454,779,860</b>	<b>1,147,258,215</b>
<b>Administration</b>				<b>219,600,000</b>	<b>120,375,072</b>	<b>415,848,201</b>
<b>Economic</b>				<b>318,090,979</b>	<b>134,879,029</b>	<b>482,910,014</b>
<b>Social</b>				<b>322,503,971</b>	<b>199,525,759</b>	<b>248,500,000</b>

Administration						
			Total Economic Sector:	219,600,000	120,375,072	415,848,201
1	70841	Construction of 5 daily prayer mosques at Fulanin Dan'ama Village (Rigar Hardo Firi), L.G Staff Quarters, Zuwo Nomadic Primary School, Bawan Biri Fulani, Tsamai Fulani,	Building Section			15,000,000
2	70841	Construction of Islamiyya at Liman Mado, Kofar Mallam Hassan Duhuwa, Garin Baki Dan'ama village (Phase I)	Building Section	3,000,000		
3	70841	Construction of 1 Block of 2 Classroom Islamiyya School at Mele Tsangaya	Building Section	2,000,000		2,000,000
4	70181	Contribution to State and Local Government Joint Projects & Programmes.	Building Section	150,000,000	98,964,624	150,000,000
5	70451	Purchase of Funichare for L.G Secretariat and L.G Staff Quarters	Admin & General s	2,000,000	2,000,000	6,000,000
6	70451	Settlement of Outstanding Liabilities	Admin & General s	10,600,000	10,523,948	10,000,000
7		Purchase of 2No Hilux				106,393,395
8		Purchase of 10No Motorcycles				8,235,000
9		Contribution for the purchase of 1No Hilux for Local Government Inspetor				20,000,000

10	70451	Purchase of 1No. Car for Chairman (Gacg/Toyota)	Admin & General s	5,000,000	4,536,500	
11	70451	purchase of 5 no.s motorcycle for ODF SUSTAINABILITY	Admin & General s	20,000,000		2,500,000
12	70611	Renovation of Senior Staff Quarters 1,2 and 3	Building Section	2,000,000	1,850,000	
13	70611	Renovation of Staff Quarters (ongoing)	Building Section	3,000,000	2,500,000	
14	70611	Renovation of Local Education Authority (LEA) Secretariat	Building Section			29,562,072
15	70611	Renovation of Duplex House	Building Section			4,625,847
16	70611	Renovation of Local Government Secretariat	Building Section			6,531,887
17	70611	Construction of Midwives Quarters 2No. at Mele and Duhuwa Village	Building Section	7,000,000		50,000,000
18	70611	External work at guest House Dutse Classification well fencing, Sock Way	Building Section	15,000,000		5,000,000

Economic						
			Total Economic Sector:	318,090,979	134,879,029	482,910,014
19	70421	Purchase of Fertiliser/Transportation	Agric Dept	7,000,000	7,000,000	5,000,000
20	70421	Purchase of Grains /Transportion (SESAME)	Agric Dept	15,500,000	15,500,000	14,000,000
21	70421	Purchase of Vetrinary Drugs	Agric Dept	4,800,000	4,800,000	2,500,000
22	70421	Renovation/Construction of Abbttoir at Gumel	Agric Dept	7,000,000	6,799,405	
23	70421	Goat Breeding (women empowerment)	Agric Dept	2,500,000		3,500,000
24	70421	Tractor Loan Repayment	Agric Dept			66,470,000
25	70422	Roadside Tree Planting	Forestry			2,000,000
26	70422	Nursery raising of seedling	Forestry	1,000,000		2,500,000
27	70422	Demarcation of Grazing Resevers and Cattle routes	Forestry			2,000,000
28		Conecting Duplex with Electricity Power				3,000,000
29	70435	purchase of 25 No Solar Type Street Light Poles to LG Secretariat	Electrical Section			7,031,250
30	70435	Provisions of Solar Standing security Light at Bariki Primary School 30 Stands, Additional 30 Stands at Mele and another 30 Stands at Jalo Quarters,	Electrical Section			25,312,500
31	70435	Repairs of Electricity at Mai Dabara and Majingini Village	Electrical Section			3,000,000
32	70435	Extension Of Poles at Nasarawa - Jalo	Electrical Section	7,000,000		13,000,000
33	70435	Provision of Solar Lightening System at Local Government PHC Office Complex and Legislative Council Offices	Electrical Section			3,000,000
34	70435	Provision of solar Lightening System at Nasarawa Quarters Gumel Makabartar Kudu and K Arewa 8 stands (SURE P)		20,360,155		22,000,500
35	70411	Construction of 9 No.Markets Stalls at Gumel Maket	Trade Section and	7,500,450	7,500,450	16,700,000
36	70411	Construction of Ultra-Modern Shops at Old Motor Park Gumel	Trade Section and	14,000,000		14,000,000
37	70411	Construction of Ultra Modern GSM Market at Gumel Sule Tankarkar by Maigatari Road Motor park, wall fencing, Mosque, Guard-Room and Toilet	Trade Section and	4,000,000	2,832,676	11,515,991
38	70411	wall Fencing of Kara Market at Gumel	Trade Section and	7,000,000	4,190,251	6,968,250
39		Renovation of Jumu'at Mosque at Hammado Village				2,500,000
40	70630	Purchase of Hand Pumps Materials	Rural Water Suppl	47,000,000	46,763,650	39,341,524

41	70630	Construction of Hand Pump at Maidabara, Kanjau, Tsamai, Gidan Ya'u Dan Hajja, Fulanin Duhuwa, Nasarawa Jalo, Abuja and Hammado Fulani	Rural Water Suppl	1,500,000	1,000,000	14,000,000
42	70630	Conversion of 1No. Borehole at NTA Quarters,and over Head Tank.	Rural Water Suppl	1,500,000		2,250,000
43	70630	Construction of Water Solar Scheme at Majingini,Dan Farantama,Garin Baushe,Hardo Lawan and Zango	Rural Water Suppl	3,500,000		
44	70630	Construction of Hand Pumps at Garin Gambo,Sabon Layi,Rugar Mallam, Mele (Makabarta), Hardo Fada and Uban Dawaki (Makabarta)	Rural Water Suppl	2,000,000		
45	70630	Changed of Hand Pump to water Collection Point at Koafar Gajerau	Rural Water Supply			1,000,000

46	70630	Extention of Water pipe From Gajerau Junction to Zango Primary School,Lungun Maigari Karo to Makera,Layin Gidan Farin Dade,Layin Mallam Isa Gyare and NTA Tsallaken Burji.	Rural Water Suppl	3,000,000		5,000,000
47	70630	Construction of Solar Water Supply Scheme and Conversion of Hands pump to Solar at 11 Political Ward	Rural Water Supply			
48	70630	Construction of Hand Pumps at New Kofar Wali Gumel Zango Ward,Fulani Gegi,Garin Gambo Ward,Rugar Mallam Ubale,Hardo Fada,Gidan Muhammad Nuni and SA'IDU, Garin Barka Ward HAIDERABAD Galagamma ward, Garin Gambo Village, Sabon layi, Rugar Malam, Mele makabarta Hardo fada and Ubandawaki makabarta	Rural Water Suppl	8,000,000		10,000,000
49	70630	Water solar system at Unguwar Ayagi quarters Gusau ward	Rural Water Suppl	6,000,000		
50	70630	Renovation of Water Solar at Ramin Kura and Dan Farantama Village	Rural Water Suppl	2,000,000		2,000,000
51	70630	Provision of Water Solar Scheme at Dan-Tanoma Kungiya Islamiyya, unguwar ayagi, Majingini, danfarantama G/Baushe, Hardo Lawan and Zango ward Masallacin Aduwa	Rural Water Supply			16,000,000
52	70630	Reticulation of Water pipe at Kofar Yamma From Fire Service To Bakin Kasuwa Koafri SA'I and Sabuwar Nasoro	Rural Water Supply			7,000,000
53	70630	Construction of Pump House at Garin Gambo Village.	Rural Water Supply			2,000,000
54	70630	Water Collection point at Jarumai Quarters, kofr Gajerau and Garin Kailu Village (SURE-P)	Rural Water Suppl	14,000,000		

55	70521	Construction of Drainage at Nasarawa Quarters 400m (ongoing)	Lands & Survey	8,000,000	3,852,252	
56	70521	Construction of Darinage at Garin Gambo,Nasarawa Layin Ali Ranko,Alkali Abbas,Ibrahim Mai Dara,Uban Dawaki Village [ONGOING] Baikarya, Kofar Saja,DanTanoma,layin Sunusi Gaisa[ongoing] Layin Mallam Mustafa driver-Galadima Ward,Uban Dawaki Village, Kofar Arewa,Karkasara, Yusuf Police Bayan Tasha Quaters 100m, Zango Ward 100m,Hammado Town 350m and Dan Farantama near Jmmaat Mosque.300m.	Lands & Survey	21,599,550		66,000,000
57	70521	Construction of Public Convenient at Motor-Park Gumel Market.	Lands & Survey			9,000,000
58	70521	Control of Erosion at Gumel [Across Local Government]	Lands & Survey	35,000,000	34,640,345	40,000,000
59	70521	Land Compensation	Lands & Survey			5,000,000
60	70521	Construction of Modern motor park at Gumel (Ongoing)	Lands & Survey			10,000,000
61	7051	Construction of Drainage at Karkasara 400m, Dantanoma 500m, Haidarabad 350m and Kankare Dagariyo 300m	Lands & Survey	28,000,000		
62		Construction of Drainages at Lungun gidan Alu Kafinta, Darul Qur'an, Lungun yan Kura, Lungun M Mustapha Dauda and Hadejia Road (SURE P)		39,330,824		28,319,999
63		Construction of feeder road from Gagarawa road to Duhuwa 7km				

Total Social Sector:						
				322,503,971.0	199,525,759.0	248,500,000.0
64	Recurrent	2% Contribution to Jigawa State University	Education	20,000,000.0	21,773,796.0	20,000,000.0
65	70912	Construction of 1 NO Block of 2 Classrooms at GARIN BAUSHE.	Education	5,000,000.0		10,000,000.0
66	70912	Constributions for the Purchase and Repairs of School Funiture	Education			10,000,000.0
67	70912	Contribution for the Construction of 1 NO Block,of 2NO ClassroomAT Hon AMINU SANI Primary School A and B, contribution for the construction of admin block at Hon Ahmed Rufa'I Primary School at Barikin FakaVillage contribution for the construction of I No block of 2No Classroom at Islamiyya and Primary Schoolat Prison yard area along Garin Gambo road and Liman Mado Baikarya, Galagamma A and B and Nasoro Primary School (SURE P)	Education	29,679,309.0	29,679,309.0	7,000,000.0
68	70740	Construction of Health Clinic at Abuja quarters,DanTanoma and Jalo. (SURE P)	Health	30,000,000.0		30,000,000.0
69	70740	Purchased of Health Equipment at Tsohon Asibitiu and Tanda Maternity'	Health	4,000,000.0		6,000,000.0
70	70740	Construction of Health Post at Gumel (Gusau Ward)	Health	5,500,000.0		5,500,000.0
71	70740	Construction of PHC at Ubandawaki,Mele, Kokinami (Phase II)	Health	20,000,000.0		35,000,000.0
72	70740	Rehabilitation of Dispensary at Mele and Kokinami Village (SURE P)	Health	10,000,000.0		5,000,000.0
73	70830	Rehabilitation of Women center and Purchase of Equipments at Gumel.	Information, Youths, Sports & Culture	5,000,000.0		10,000,000.0
74	70131	Purchase of Relief Materials (Palliative Response)	Information, Youths, Sports & Culture	75,543,961.0	75,543,961.0	50,000,000.0
75	70810	Youth,Women and Enpowerment programm ( SURE P)	Information, Youths, Sports & Culture	69,102,409.0	49,602,409.0	40,000,000.0



76	70810	Social Intervention Programm ( S.I.P)	Information, Youths, Sports & Culture	48,678,292.0	22,926,284.0	20,000,000.0
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