

# KAUGAMA LOCAL GOVERNMENT

## 2024 APPROVED ESTIMATE RECURRENT REVENUE

Budget Code	Details of Revenue	2024 Approved Estimates (N)	2023	
			Approved Revised Estimates (N)	Outturns (N)
<b>1</b>	<b>Revenue</b>	<b>3,987,118,998</b>	<b>2,870,958,755</b>	<b>2,112,262,499</b>
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>3,960,000,000</b>	<b>2,507,557,355</b>	<b>1,822,721,957</b>
<b>1101</b>	<b>Local Government Share of FAAC Re</b>	<b>3,960,000,000</b>	<b>2,507,557,355</b>	<b>1,822,721,957</b>
110101	Statutory Allocation	990,276,365	1,421,193,739	759,968,986
110102	Value Added Tax	1,300,000,000	926,363,616	749,288,111
110103	Other FAAC Revenues	1,669,723,635	160,000,000	313,464,860
<b>12</b>	<b>INDEPENDENT REVENUES</b>	<b>17,300,000</b>	<b>14,950,000</b>	<b>6,342,960</b>
<b>1201</b>	<b>Tax Revenue</b>	<b>100,000</b>	<b>100,000</b>	<b>19,000</b>
120101	Personal Incomes Tax	100,000	100,000	19,000
120102	Corporate Taxes	-	-	-
120103	Other Taxes	-	-	-
<b>1202</b>	<b>Non-Tax Revenue</b>	<b>17,200,000</b>	<b>14,850,000</b>	<b>6,323,960</b>
120201	Licenses - General	1,810,000	2,145,000	100,000
120202	Mining Rents	-	-	-
120203	Royalties	-	-	-
120204	Fees - General	8,740,000	7,615,000	3,589,929
120205	Fines - General	-	-	-
120206	Sales - General	200,000	110,000	-
120207	Earnings - General	1,900,000	1,350,000	852,400
120208	Rent on Government Buildings - Genera	1,000,000	900,000	300,000
120209	Rent on Land & Others - General	-	-	-
120210	REPAYMENTS - GENERAL	1,500,000	700,000	-
120211	Investment Income	-	-	-
120212	Interest Earned	50,000	30,000	-
120213	Reimbursement - General	2,000,000	2,000,000	1,481,631
<b>13</b>	<b>AID AND GRANTS</b>	<b>-</b>	<b>150,000,000</b>	<b>19,000,000</b>
<b>1301</b>	<b>AID</b>	<b>-</b>	<b>-</b>	<b>-</b>
130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-
<b>1302</b>	<b>GRANTS</b>	<b>-</b>	<b>150,000,000</b>	<b>19,000,000</b>
130201	Domestic Grants	-	150,000,000	19,000,000
130202	Foreign Grants	-	-	-

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<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF</b>	<b>9,818,998</b>	<b>198,451,400</b>	<b>264,197,581</b>
1401	TRANSFER FROM CONSOLIDATED R	-	-	-
140101	TRANSFER FROM CRF TO CDF GENE	9,818,998	198,451,400	264,197,581
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>3,960,000,000</b>	<b>2,507,557,355</b>	<b>1,822,721,957</b>
1101	LOCAL GOVT. SHARE OF FAAC	3,960,000,000	2,507,557,355	1,822,721,957
110101	LOCAL GOVT. SHARE OF STATUTOR	990,276,365	1,421,193,739	759,968,986
11010101	Statutory Allocation	990,276,365	1,421,193,739	#####
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	1,300,000,000	926,363,616	749,288,111
11010201	Share of VAT	1,300,000,000	926,363,616	#####
11010202	Arrears of VAT			
110103	LOCAL GOV. SHARE OF OTHER FAAC	1,669,723,635	160,000,000	313,464,860
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves	310,000,000	40,000,000	44,915,808
11010304	Forex Equalisation	1,009,723,635	75,000,000	68,765,105
11010305	Exchange Gain	350,000,000	45,000,000	#####
11010306	Share of Solid Minerals			
11010310	Refund of Excess Bank Charges from Federation Account			

<b>12</b>	<b>Independent Revenue</b>	<b>17,300,000</b>	<b>14,950,000</b>	<b>6,342,960</b>
1201	TAX REVENUE	100,000	100,000	19,000
120101	PERSONAL TAXES	100,000	100,000	19,000
12010101	Pay-As-You-Earn (Public Sector)	100,000		
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010118	Other Special Taxes		100,000	19,000

# KAUGAMA LOCAL GOVERNMENT

## 2024 APPROVED ESTIMATE RECURRENT REVENUE

120102	Corporate Taxes	-	-	-
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12010201 N/A

120103	Other Taxes	-	-	-
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12010302 Pool Betting Tax

12010303 Development Tax/Levy

12010306 Education Levy

12010318 **Property Tax**

12010319 **Stamp Duties**

12010320 Development Levy

1202	NON-TAX REVENUE	17,200,000	14,850,000	6,323,960
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<b>120201</b>	<b>Licenses - General</b>	<b>1,810,000</b>	<b>2,145,000</b>	<b>100,000</b>
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12020105 Radio / Television Station Licenses

100,000

50,000

12020107 Boats & Canoe (Small Craft) License

12020109 Registration of Voluntary Organization

12020110 Inland Water-way License

12020111 Bake / Bakery House Liicenses

100,000

50,000

12020113 Brick-making, etc, Licenses

12020114 Cart Licenses

12020115 Dane Gun Licenses

50,000

40,000

12020116 Cattle Dealler Licenses

50,000

100,000

12020117 Dried Fish & Meat Licenses

150,000

100,000

12020118 Pet (Dog) Licenses

12020119 Fishing Permits

12020120 Hawker's Permits

12020121 Hunting Permits

30,000

20,000

12020122 Produce Buying Licenses

50,000

15,000

12020126 Tractor Hiring Services

12020128 Borehole Drilling Licenses

12020129 Pool Betting & Casino Licenses / Gaming

12020130 Cinematograph / Photo Studio Operatio

50,000

100,000

12020132 Motor Vehicle Licenses

12020133 Drivers' Licenses

12020134 Patent Medicine & Drug Stores Licenses

12020135 Private School Licenses

12020136 Health Facilities Licenses

12020137 Trade / Kiosk Permit Licenses

# KAUGAMA LOCAL GOVERNMENT

## 2024 APPROVED ESTIMATE RECURRENT REVENUE

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 F	1,000,000	1,500,000	100,000
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			
12020158	Minor Industrial Licence Fees			
12020159	Welding Machine License	30,000	20,000	
12020160	Auto Spare Parts	100,000	100,000	
12020161	Building Materials / Block Making Licenc	100,000	50,000	
12020162	Sewing / Tailoring Services			
12020163	Barbing Salon / Boutque Services Fees			

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

120204	Fees - General	8,740,000	7,615,000	3,589,929
12020401	Court Fees			
12020402	Mislleneous Road Traffic Registration Fees			
12020403	Earning from Contract / Programme			
12020404	Trade Union Fees			
12020405	Student Bonding Fees			

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## 2024 APPROVED ESTIMATE RECURRENT REVENUE

12020409	Weights & Measures Fees			
12020410	Electrical Inspectorate Fees			
12020412	Research Testing Fees			
12020413	Films Censorship / Production Fees			
12020415	Trade Testing Fees			
12020417	Contractor Registration Fees	1,000,000	500,000	
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	5,000,000	4,000,000	3,184,929
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees			
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			
12020438	Survey / Planning / Building Fees			
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			
12020443	Birth & Death Registration Fees	1,000,000	1,000,000	405,000
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	1,000,000	1,500,000	
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees	100,000	50,000	
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	20,000	5,000	
12020452	School/ Tuition/ Examination Fees			
12020453	Applications Fees			
12020454	Parking Fees			
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate			
12020456	School/ Tuition/ Regisration / Examination			
12020457	Affiliation Charges			
12020458	Unity/Staff/Other School Fees/Levies			

## KAUGAMA LOCAL GOVERNMENT

### 2024 APPROVED ESTIMATE RECURRENT REVENUE

12020459	Customary Right Of Occupancy Fees	100,000	200,000
12020460	Building Plan Approval Fees	100,000	50,000
12020461	Title / Plot Transfer Fees / Commission	100,000	20,000
12020462	Publication Fees		
12020463	Hospital Service Registration Fees		
12020464	Hospital Service Charges		
12020465	Sports/Recreational Facilities Fees		
12020466	Indigenship Registration Fees		
12020467	Training Fees		
12020468	Milling Charges		
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)		
12020479	Motor Vehicles, Taxi & Motor Cycle (Act	50,000	20,000
12020480	Co-Operative Societies, Audit and Supervision Fees		
12020481	Registration of Business Names		
12020482	Women Co-Operative Development Fees		
12020483	Certificate of Occupancy	200,000	200,000
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		

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## 2024 APPROVED ESTIMATE RECURRENT REVENUE

12020490	Water Reconnection Fees		
12020491	Water Legalization Fees		
12020492	Water Charges		
12020493	Auto Mechanic /Car Wash Registration Fees		
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	50,000	50,000
12020500	Business Centre Operations	20,000	20,000

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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	200,000	110,000	-
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable	200,000	110,000	
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 Panapharella (Flags, Portraits, Art Works Etc)			
12020622	Sales of Photographs			
12020623	Advertisement			
12020624	Livestock Sales			
12020625	Sales of Buffer Stored Grains			

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## 2024 APPROVED ESTIMATE RECURRENT REVENUE

12020626	Sales of Fertilizer
12020627	Sales of Plantation Product
12020628	Sales of Condensed stores and Vehicles
12020629	Sales of finished Products
12020630	Sales of Women Centre Product and Hire of Equipments
12020631	Sales of Fishing Gears
12020632	Sales of Hansard and Gazette
12020633	Sale of Physical Assets (Plant, Machinery & Equipment)
12020634	Sale of Technical Know-how (Technology Process or Design)
12020635	Sale of Intellectual Property (Copy Right, Trade Marks & Patents)

120207	Earnings - General	1,900,000	1,350,000	852,400
12020701	Earnings From Cattle Markets	100,000	100,000	37,700
12020702	Earnings From Markets	500,000	500,000	221,700
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			
12020705	Earnings From Motor Parks	300,000	200,000	143,000
12020706	Earnings from Tolls of Expressway			
12020707	Earnings from Medical Services			
12020708	Earnings from Agricultural Produce			
12020709	Earnings from Tourism/Culture/Arts Centres			
12020710	Earnings from Guest Houses			
12020711	Earnings from Commercial Activities (Sh	1,000,000	550,000	450,000
12020712	Hire of Academic Gown / Book of Preceedings / Others			
12020713	Earnings From Library Services			
12020714	Earnings From ICT Services			
12020715	Maintenance / Repairs Fees			
12020716	Earnings from Hire of Information Equipment			
12020717	Earning from Shows and Exhibitions			
12020718	Irrigation Water Charges			
12020719	Farm Plots and Land Charges			
12020720	Hire of Sump Lorry and Other Environmental Sanitation Services			
12020721	Fire Service			
12020722	Drug Revolving Fund			
12020723	Car Hire / SUV Services			
12020724	Catering Services			
12020725	Broadband Access Network Proceeds			
12020726	Dividend on Investment			
12020727	Export Free Zone Proceeds			
12020728	Proceeds from Number Plates			



# KAUGAMA LOCAL GOVERNMENT

## 2024 APPROVED ESTIMATE RECURRENT REVENUE

12020729 Earning from Parks and Gardens  
12020730 Gate Fees  
12020731 Printing Revenue  
12020732 Airport / Hajj Operation Proceeds  
12020733 Abbatoir / Slaughter House

120208	Rent on Government Buildings - General	1,000,000	900,000	300,000
12020801	Rent on Government Quarters			
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	500,000	400,000	
12020804	Rent on Conference Centres			
12020805	Rent on Government Properties	500,000	500,000	300,000

120209	Rent on Land & Others - General	-	-	-
12020901	Rent on Government Land			
12020902	Rent on Oil Plot & Aerodromes			
12020903	Rents & Premium on the Allocation of Land			
12020904	Rents of Plots & Sites Services Programme			
12020905	Lease Rental			
12020906	Rents on Government Properties			
12020907	Rents On Industrial Estate			
12020908	Ground Rent and Penalties			
12020909	Rent from Food Sellers			
12020910	Certificate of Temporary Permit			

120210	REPAYMENTS - GENERAL	1,500,000	700,000	-
12021002	Motor Vehicle Advances			
12021003	Bicycle Advances (Principal)			
12021004	Motor Vehicle Refurbishing Loan			
12021005	House Refurbishing Loan			
12021006	Refund Sundries			
12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)			
12021009	Repayment of Motorcycle Loan			
12021010	Repayment of Bicycle Loan			
12021011	Repayment of Sundry Loan			
12021012	Refund of Overpayment	1,000,000	500,000	

**KAUGAMA LOCAL GOVERNMENT****2024 APPROVED ESTIMATE RECURRENT REVENUE**

12021013	Unclaimed Deposits	500,000	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>	<b>-</b>	<b>-</b>	<b>-</b>
12021101	Operating Surplus			
12021102	Dividend Received			
12021103	Other Investment Income			

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<b>120212</b>	<b>Interest Earned</b>	<b>50,000</b>	<b>30,000</b>	<b>-</b>
12021201	Motor Vehicle Bicycle Advances (Interest	50,000	30,000	
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			
12021209	Interest on Debenture Loans			
12021210	Bank Interest			
12021212	Interest on Treasury Bills and Fixed Deposit			
12021213	Interest on Joint Consolidated Fund			

<b>120213</b>	<b>Reimbursement - General</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,481,631</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 Go	2,000,000	2,000,000	1,481,631
12021314	COVID 19 Donations and Grants			

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# KAUGAMA LOCAL GOVERNMENT

## 2024 APPROVED ESTIMATE RECURRENT REVENUE

13	AID AND GRANTS	-	150,000,000	19,000,000
1301	AID	-	-	-
130101	Domestic Aid	-	-	-
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			
130102	Foreign Aid	-	-	-
13010201	Foreign Aid			
1302	Grants	-	150,000,000	19,000,000
130201	Domestic Grants	-	150,000,000	19,000,000
13020101	Sustainable Development Goals Grants		150,000,000	19,000,000
13020102	Endowment Income			
13020103	Educational Grants			
130202	Foreign Grants	-	-	-
13020201	Foreign Grants			
13020202	UNICEF Primary Healthcare Grants			
13020204	Rural Water Supply & Sanitation Grants			
14	CAPITAL DEVELOPMENT FUND (CDF	9,818,998	198,451,400	264,197,581
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENE	9,818,998	198,451,400	264,197,581
	Transfer from CRF to CDF (Opening			
14010101	Balance Brought Forward)	9,818,998	48,451,400	
14010102	Transfer From Stabilization Funds		150,000,000	#####
1402	OTHER CAPITAL RECEIPTS			
140201	Other Capital Receipts	-	-	-
14020102	Sales of Fixed Assets and Condemned Stores			
14020103	Other Capital Receipts to CDF (Receipt			
14020104	Federal Grants for Universal Basic Education			
1403	LOANS / BORROWINGS RECEIPT			
140301	Domestic Loans / Borrowing Receipt	-	-	-
14030101	Domestic Loans / Borrowings from Financial Institutions			
14030102	Domestic Loans / Borrowings from Other Government Entities			
14030103	Domestic Loans / Borrowings from Othe			
14030104	Local Capital Market			
14030105	Federal Mortgage			
140302	International Loans/Borrowings	-	-	-
14030201	International Loans/ Borrowings From Financial Institutions			
14030202	International Loans/ Borrowings From O			
14030203	International Loans/ Borrowings From Other Entities/ Organisations			

**KAUGAMA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**  
**SUMMARY OF RECURRENT EXPENDITURE ESTIMATE, 2024**

S/N	Code	Administrative Entities	2023				2024		
			Approved Revised Personnel Cost	Actual Expenditure	Other Recurrent Expenditure Estimates	Actual Expenditure	Approved Personal Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
CONSOLIDATED SUMMARY			1,254,195,553	1,005,487,064	877,518,925	557,651,957	1,406,887,194	1,089,123,880	2,512,106,871
	10000000000	ADMINISTRATIVE SECTOR	111,400,985	85,853,485	108,330,785	75,221,816	143,843,569	121,000,000	268,043,569
1	011100100100	Office of the Chairman	29,519,172	22,971,828	22,300,000	2,935,596	52,363,067	25,800,000	81,363,067
2	011200100100	Legislative Council	22,400,220	16,201,360	26,500,000	20,252,000	29,400,228	30,000,000	59,400,228
3	012500100100	Administration & General Services	59,481,593	46,680,297	59,530,785	52,034,220	62,080,274	65,200,000	127,280,274
4	014800100100	Local Government Electoral Office	-	-	-	-	-	-	-
	20000000000	ECONOMIC SECTOR	149,102,898	115,060,004	459,204,260	262,817,320	214,314,394	644,400,000	858,714,394
5	021500100100	Agriculture Section	8,909,150	5,682,935	3,300,000	100,000	6,582,865	6,300,000	12,882,865
6	021500100200	Forestry Section	8,701,437	7,133,717	1,500,000	220,000	9,285,273	2,500,000	11,785,273
7	021500100300	Livestock Section (Vetrinary)	15,150,716	12,625,596	2,700,000	722,000	17,977,139	6,000,000	23,977,139
8	022000100100	Treasury (Accounts Section)	15,433,812	12,060,933	344,000,000	180,938,927	79,221,974	455,500,000	534,721,974
9	022000100300	Internal Audit	2,313,303	1,754,260	1,754,260	-	2,699,352	700,000	3,399,352
10	022000100100	Treasury (Revenue Section)	11,643,284	9,044,425	6,150,000	-	11,577,082	8,200,000	19,777,082
11	022000300000	Planning, Research & Statistics Department	55,531,238	46,209,937	8,700,000	6,317,000	61,255,726	13,500,000	74,755,726
12	22000300200	Monitoring & Evaluation	-	-	-	-	-	-	-
13	22000300300	Statistics	-	-	-	-	-	-	-
14	023400100100	Road & Communication Section	4,421,501	3,093,483	2,200,000	1,000,000	3,181,980	5,500,000	8,681,980
15	023400100200	Mechanical Section	8,414,724	5,257,724	13,000,000	6,790,000	8,636,515	22,000,000	30,636,515
16	023400100300	Electrical Section	4,179,565	2,722,239	67,500,000	60,696,780	4,535,620	98,500,000	103,035,620
17	023400100400	Land & Survey Section	5,019,202	3,303,893	400,000	-	4,000,696	1,200,000	5,200,696
18	023400100500	Building Section	9,384,966	6,170,862	8,000,000	6,032,613	5,360,172	24,500,000	29,860,172
	50000000000	SOCIAL SECTOR	993,691,670	804,573,575	309,983,880	219,612,821	1,048,729,231	323,723,880	1,385,348,908
19	051700000000	Local Education Authority	-	-	-	-	-	-	-
20	051700100100	Education (Non-Teaching Staff)	53,882,032	38,772,082	5,000,000	3,720,000	69,696,132	5,000,000	74,696,132
21	051700100200	Education (Teaching Staff)	704,272,480	586,893,675	55,000,000	39,743,545	786,100,668	-	786,100,668
22	051700100300	Adult Education	-	-	7,157,880	-	-	7,157,880	7,157,880
23	051700100400	Other Education	-	-	-	-	-	-	-
24	052100100100	Preventive (Water, Sanitation and Hygiene)	54,105,206	32,726,945	8,000,000	230,000	62,602,828	17,000,000	79,602,828
25	052100100200	Curative	149,042,619	124,202,181	30,000,000	11,151,683	99,454,222	33,000,000	132,454,222
26	052100100300	Rural Water Supply	6,271,330	4,587,209	66,700,000	52,617,469	6,295,893	104,000,000	110,295,893
27	055200100100	Traditional Officer (District Head Office)	-	-	100,000,000	43,849,569	-	100,000,000	100,000,000
28	055100100100	Community Development Section	11,956,105	8,076,364	7,500,000	-	-	8,500,000	21,395,797
29	055100100200	Information, Youth, Sport & Culture	4,070,736	2,595,134	7,080,000	3,280,000	5,628,264	7,080,000	12,708,264
30	055100100300	Social Welfare Section	4,491,644	2,909,468	21,546,000	64,700,555	16,278,948	39,486,000	55,764,948
31	055100100400	Trade Section and Cooperatives	5,599,518	3,810,517	2,000,000	320,000	2,672,276	2,500,000	5,172,276
							-	-	-

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

S/N	Code	Administrative Entity	2024 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
CONSOLIDATED SUMMARY			1,419,782,991	1,092,323,880	2,512,106,871
	10000000000	ADMINISTRATIVE SECTOR	143,843,569	124,200,000	268,043,569
1	011100100100	Office of the Chairman	52,363,067	29,000,000	81,363,067
2	011200100100	Legislative Council	29,400,228	30,000,000	59,400,228
3	012500100100	Administration & General Services	62,080,274	65,200,000	127,280,274
4	014800100100	Local Government Electoral Office	-	-	-
	20000000000	ECONOMIC SECTOR	214,314,394	644,400,000	858,714,394
10	021500100100	Agriculture Section	6,582,865	6,300,000	12,882,865
11	021500100200	Forestry Section	9,285,273	2,500,000	11,785,273
12	021500100300	Livestock Section (Vetrinary)	17,977,139	6,000,000	23,977,139
7	022000100100	Treasury Account Section	79,221,974	455,500,000	534,721,974
9	022000100300	Internal Audit	2,699,352	700,000	3,399,352
	022000300000	Planning, Research & Statistics Department	61,255,726	13,500,000	74,755,726
	22000300200	Monitoring & Evaluation	-	-	-
	22000300300	Statistics	-	-	-
8	022000100100	Treasury Revenue Section	11,577,082	8,200,000	19,777,082
13	023400100100	Road & Communication Section	3,181,980	5,500,000	8,681,980
14	023400100200	Mechanical Section	8,636,515	22,000,000	30,636,515
15	023400100300	Electrical Section	4,535,620	98,500,000	103,035,620
16	023400100400	Land & Survey Section	4,000,696	1,200,000	5,200,696
17	023400100500	Building Section	5,360,172	24,500,000	29,860,172
	30000000000	SOCIAL SECTOR	1,061,625,028	323,723,880	1,385,348,908
18	051700000000	Local Education Authority	-	-	-
19	051700100100	Education (Non-Teaching Staff)	69,696,132	5,000,000	74,696,132
20	051700100200	Education (Teaching Staff)	786,100,668	-	786,100,668
21	051700100300	Adult Education	-	7,157,880	7,157,880
22	051700100400	Other Education	-	-	-
23	052100100100	Preventive (Water, Sanitation and Hygiene)	62,602,828	17,000,000	79,602,828
24	052100100200	Curative	99,454,222	33,000,000	132,454,222
25	052100100300	Rural Water Supply	6,295,893	104,000,000	110,295,893
26	055200100100	Traditional Officer (District Head Office)	-	100,000,000	100,000,000
27	055100100100	Community Development Section	12,895,797	8,500,000	21,395,797
28	055100100200	Information, Youth, Sport & Culture	5,628,264	7,080,000	12,708,264
29	055100100300	Social Welfare Section	16,278,948	39,486,000	55,764,948
30	055100100400	Trade Section and Cooperatives	2,672,276	2,500,000	5,172,276

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 011100100100 - Office of the Chairman				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	52,363,067	29,519,172	22,971,828
22	OTHER RECURRENT EXPENDITURE	29,000,000	30,200,000	33,126,604
	TOTAL:	81,363,067	59,719,172	56,098,432
2101	SALARY	52,363,067	29,519,172	22,971,828
210101	Salaries and Wages		12,697,836	
21010101	Basic salary	15,586,604	12,697,836	10,030,097
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears	-		-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	36,776,463	16,821,336	12,941,731
210201	Allowances	36,776,463	16,821,336	12,941,731
21020103	Transport Allowance			
21020104	Rent Supplement	3,167,321	2,533,856	1,908,641
21020105	Meal Subsidy			
21020106	Utility Allowance	1,583,660	1,266,926	950,194
21020107	Entertainment	1,583,660	1,265,926	950,194
21020109	Leave Transport Grant	1,583,660	1,266,926	1,266,926
21020110	Overtime			
21020117	Domestic Staff Allowance	6,334,642	5,067,715	3,800,786
21020118	Personal Assistant Allowance			
21020122	Motor Vehicle Maintenance Allowance	6,334,642	5,067,715	3,800,786
21020123	Constituency Allowance	352,274	352,272	264,204
21020124	Newspaper Allowance			
21020125	Accommodation Allowance			
21020134	Allowance for Committee Chairmen (LG Council)			
21020138	Furniture Allowance	7,918,302		
21020144	Legislative Allowances			
21020146	Arrears of Allowances			
21020173	Once-in-4-Years Furniture Allowance	7,918,302		
210202	Social Contribution	-	-	-
21020201	Health Insurance Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	-
21020204	Employee Compensation Fund	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 011100100100 - Office of the Chairman				
2202	GOODS AND SERVICES	29,000,000	30,200,000	33,126,604
220201	Transport & Travelling - General	10,000,000	7,500,000	4,990,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	7,500,000	4,990,000
22020103	International Travel & Transport - Training	5,000,000		
22020104	International Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020204	Satellites Broadcasting Access Charges			
220203	Materials and Supplies - General	1,000,000	1,500,000	1,500,000
22020301	Office Materials and Consumables	1,000,000	1,500,000	1,500,000
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			
220204	Maintenance Services - General	-	-	-
22020401	Maintenance of Motor Vehicles / Transport Equipment			
22020402	Maintenance of Office Furniture			
22020403	Maintenance of office Building / Residential Quarters			
22020404	Maintenance of office / IT Equipment			
22020405	Maintenance of Plants / Generators			
22020406	Other Maintenance Services			
220205	Training – General	1,000,000	500,000	150,000
22020501	Local Training	1,000,000	500,000	150,000
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
220206	Other Services - General	15,000,000	12,000,000	10,000,000
22020601	Security Services			-
22020604	Security Vote (Including Operations)	15,000,000	12,000,000	10,000,000
22020605	Cleaning and Fumigation Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
22020702	Information Technology Consulting			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220208</b>	<b>Fuel and Lubricant – General</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>	-	-	-
22020901	Bank Charges (Other than Interest)			
22020902	Insurance Premium			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>2,000,000</b>	<b>4,700,000</b>	<b>8,568,302</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	2,000,000	700,000	650,000
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		4,000,000	7,918,302
22021077	Once in 4 years Surverieience Gratuity		4,000,000	7,918,302
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-		
22030101	Motor Cycle Advances			
<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			



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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 011200100100 - Legislative Council

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>29,400,228</b>	<b>22,400,220</b>	<b>16,201,360</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>30,000,000</b>	<b>26,500,000</b>	<b>20,252,000</b>
	<b>TOTAL:</b>	<b>59,400,228</b>	<b>48,900,220</b>	<b>36,453,360</b>

<b>2101</b>	<b>SALARY</b>	<b>29,400,228</b>	<b>22,400,220</b>	<b>16,201,360</b>
<b>210101</b>	<b>Salaries and Wages</b>		<b>8,960,088</b>	

21010101	Basic Salary	8,960,088	8,960,088	6,720,066
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>20,440,140</b>	<b>13,440,132</b>	<b>9,481,294</b>
<b>210201</b>	<b>Allowances</b>	<b>20,440,140</b>	<b>13,440,132</b>	<b>9,481,294</b>

21020103	Transport Allowance			
21020104	Rent Supplement	1,792,018	1,792,019	1,125,629
21020105	Meal Subsidy			
21020106	Utility Allowance	896,009	896,006	624,091
21020107	Entertainment	896,009	896,006	896,006
21020109	Leave Transport Grant	896,009	896,006	624,091
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	3,584,038	3,584,038	2,542,924
21020122	Motor Vehicle Maintenance Allowance	3,584,038	3,584,038	2,542,924
21020123	Constituency Allowance	1,792,019	1,792,019	1,125,629
21020137	Medical Allowance			
21020173	Once-in-4-Years Furniture Allowance	7,000,000		

<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			
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**KAUGAMA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 011200100100 - Legislative Council				
2202	GOODS AND SERVICES	30,000,000	26,500,000	20,252,000
220201	Transport & Travelling - General	5,000,000	3,000,000	3,000,000
22020101	Local Travel & Transport - Training		3,000,000	3,000,000
22020102	Local Travel & Transport - Others	5,000,000		
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	3,000,000	3,000,000
22020301	Office Materials and Consumables	5,000,000	3,000,000	3,000,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	1,500,000	1,500,000
22020402	Maintenance of Office Furniture	5,000,000	1,500,000	1,500,000
22020406	Other Maintenance Services			
220205	Training – General	5,000,000	3,000,000	1,500,000
22020501	Local Training	5,000,000	3,000,000	1,500,000
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting	-	-	-
220208	Fuel and Lubricant – General	2,000,000	-	-
22020801	Motor Vehicle Fuel Cost	2,000,000		
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>8,000,000</b>	<b>16,000,000</b>	<b>11,252,000</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000	3,000,000	3,000,000
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	3,000,000	6,000,000	3,000,000
22021076	Once in 4 years Furniture allowance		3,500,000	2,626,000
22021077	Once in 4 years Survereience Gratuity		3,500,000	2,626,000
<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>	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 012500100100 - Administration & General Services

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>62,080,274</b>	<b>59,481,593</b>	<b>46,680,297</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>65,200,000</b>	<b>59,530,785</b>	<b>52,034,220</b>
	<b>TOTAL:</b>	<b>127,280,274</b>	<b>119,012,378</b>	<b>98,714,517</b>

<b>2101</b>	<b>SALARY</b>	<b>62,080,274</b>	<b>59,481,593</b>	<b>46,680,297</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>31,848,744</b>	<b>34,652,340</b>	<b>25,989,255</b>
21010101	Basic Salary	31,848,744	34,652,340	25,989,255
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>30,231,530</b>	<b>24,829,253</b>	<b>20,691,042</b>
<b>210201</b>	<b>Allowances</b>	<b>30,231,530</b>	<b>24,829,253</b>	<b>20,691,042</b>
21020103	Transport Allowance	6,399,036	4,892,536	4,097,113
21020104	Rent Supplement	6,369,749	4,930,237	4,108,530
21020105	Meal Subsidy	2,776,428	2,830,236	2,358,530
21020106	Utility Allowance	1,910,616	1,051,004	855,836
21020107	Entertainment	97,260	41,364	34,470
21020109	Leave Transport Grant	3,184,874	2,003,260	1,669,383
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	769,999	1,080,000	900,000
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	8,723,568	8,000,616	6,667,180

<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 Services

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>65,200,000</b>	<b>59,530,785</b>	<b>52,034,220</b>
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>2,500,000</b>	<b>2,340,000</b>
22020101	Local Travel & Transport - Training	2,000,000	2,500,000	2,340,000
22020102	Local Travel & Transport - Others			

<b>220202</b>	<b>Utilities General</b>	<b>200,000</b>	<b>200,000</b>	<b>195,000</b>
22020202	Telephone Charges	200,000	200,000	195,000
22020203	Internet Access Charges			
	+			

<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>700,000</b>	<b>600,000</b>
22020301	Office Materials and Consumables	1,000,000	700,000	600,000
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			

<b>220205</b>	<b>Training – General</b>	<b>10,000,000</b>	<b>12,130,785</b>	<b>10,558,000</b>
22020501	Local Training	10,000,000	12,130,785	10,558,000

<b>220206</b>	<b>Other Services - General</b>	<b>40,000,000</b>	<b>36,000,000</b>	<b>30,606,792</b>
22020604	Security Vote (Including Operations)	40,000,000	36,000,000	30,606,792

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	12,000,000	8,000,000	7,734,428
22021001	Refreshment and Meals (Entertainment & Hospitality)	12,000,000	8,000,000	7,734,428
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	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 011100100100 - Local Government Electoral Office

<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			
21020113	Domestic Staff 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			

KAUGAMA LOCAL GOVERNMENT  
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 011100100100 - Local Government Electoral Office				
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			
<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			
<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>	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 021500100100 - Agriculture Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,582,865	8,909,150	5,682,935
22	OTHER RECURRENT EXPENDITURE	6,300,000	3,300,000	100,000
TOTAL:		12,882,865	12,209,150	5,782,935
2101	SALARY	6,582,865	8,909,150	5,682,935
210101	Salaries and Wages	3,460,488	4,675,248	2,864,254
21010101	Basic Salary	3,460,488	4,675,248	2,864,254
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,122,377	4,233,902	2,818,681
210201	Allowances	3,122,377	4,233,902	2,818,681
21020103	Transport Allowance	682,800	813,516	562,193
21020104	Rent Supplement	692,097	935,064	674,293
21020105	Meal Subsidy	300,312	406,548	298,434
21020106	Utility Allowance	210,960	249,708	31,209
21020107	Entertainment		41,361	310,251
21020109	Leave Transport Grant	346,048	467,513	
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance		360,000	300,000
21020137	Medical Allowance	890,160	960,192	642,301
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			



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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 021500100100 - Agriculture Section				
2202	GOODS AND SERVICES	6,300,000	3,300,000	100,000
220201	Transport & Travelling - General	300,000	300,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	300,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	2,000,000	1,000,000	100,000
22020301	Office Materials and Consumables	2,000,000	1,000,000	100,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	2,000,000	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	2,000,000		
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	2,000,000	2,000,000	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost	2,000,000	2,000,000	
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

KAUGAMA LOCAL GOVERNMENT  
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 021500100200 - Forestry Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>9,285,273</b>	<b>8,701,437</b>	<b>7,133,717</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>2,500,000</b>	<b>1,500,000</b>	<b>220,000</b>
	<b>TOTAL:</b>	<b>11,785,273</b>	<b>10,201,437</b>	<b>7,353,717</b>
<b>2101</b>	<b>SALARY</b>	<b>9,285,273</b>	<b>8,701,437</b>	<b>7,133,717</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,580,724</b>	<b>4,123,488</b>	<b>3,421,642</b>
21010101	Basic Salary	4,580,724	4,123,488	3,421,642
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>4,704,549</b>	<b>4,577,949</b>	<b>3,712,075</b>
<b>210201</b>	<b>Allowances</b>	<b>4,704,549</b>	<b>4,577,949</b>	<b>3,712,075</b>
21020103	Transport Allowance	1,091,592	1,063,116	984,213
21020104	Rent Supplement	855,929	824,676	624,564
21020105	Meal Subsidy	474,204	458,184	251,124
21020106	Utility Allowance	321,480	306,360	281,002
21020107	Entertainment			
21020109	Leave Transport Grant	458,072	412,341	310,112
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,503,272	1,513,272	1,261,060
<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			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 021500100200 - Forestry Section				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>2,500,000</b>	<b>1,500,000</b>	<b>220,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>500,000</b>	<b>220,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	220,000
<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>2,000,000</b>	<b>1,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables	2,000,000	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			
<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>
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>-</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>

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 021500100300 - Livestock Section (Vetrinary)

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>17,977,139</b>	<b>15,150,716</b>	<b>12,625,596</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>6,000,000</b>	<b>2,700,000</b>	<b>722,000</b>
	<b>TOTAL:</b>	<b>23,977,139</b>	<b>17,850,716</b>	<b>13,347,596</b>

<b>2101</b>	<b>SALARY</b>	<b>17,977,139</b>	<b>15,150,716</b>	<b>12,625,596</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,832,809</b>	<b>7,111,896</b>	<b>5,926,580</b>
21010101	Basic Salary	7,832,809	7,111,896	5,926,580
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>10,144,330</b>	<b>8,038,820</b>	<b>6,699,016</b>
<b>210201</b>	<b>Allowances</b>	<b>10,144,330</b>	<b>8,038,820</b>	<b>6,699,016</b>

21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment	824,004		
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance		671,676	559,730
21020113	Hazard / Hardship Allowance	660,000	540,000	450,000
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance			
21020149	Consolidated Allowance	8,660,326	6,827,144	5,689,286

<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>6,000,000</b>	<b>2,700,000</b>	<b>722,000</b>
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>700,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	700,000	

<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>2,000,000</b>	<b>722,000</b>
22020301	Office Materials and Consumables	5,000,000	2,000,000	722,000
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			

<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			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<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			
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>	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 022000100100 - Treasury Account Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>79,221,974</b>	<b>15,433,812</b>	<b>12,060,933</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>455,500,000</b>	<b>344,000,000</b>	<b>180,938,927</b>
	<b>TOTAL:</b>	<b>534,721,974</b>	<b>359,433,812</b>	<b>192,999,860</b>

<b>2101</b>	<b>SALARY</b>	<b>79,221,974</b>	<b>15,433,812</b>	<b>12,060,933</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>11,780,304</b>	<b>9,605,820</b>	<b>7,204,365</b>
21010101	Basic Salary	11,780,304	9,605,820	7,204,365
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>67,441,670</b>	<b>5,827,992</b>	<b>4,856,568</b>
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<b>210201</b>	<b>Allowances</b>	<b>67,441,670</b>	<b>5,827,992</b>	<b>4,856,568</b>
21020103	Transport Allowance	1,476,960	1,305,912	1,088,260
21020104	Rent Supplement	2,356,060	1,821,200	1,517,666
21020105	Meal Subsidy	650,300	476,912	397,426
21020106	Utility Allowance		421,680	351,400
21020107	Entertainment			
21020109	Leave Transport Grant	1,178,030	400,000	333,242
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,780,320	1,402,288	1,168,574
<b>210202</b>	<b>Social Contribution</b>	<b>60,000,000</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension	60,000,000		

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

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 022000100100 - Treasury Account Section				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>455,500,000</b>	<b>344,000,000</b>	<b>180,938,927</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>500,000</b>	<b>300,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	300,000
<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>3,500,000</b>	<b>2,900,000</b>
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	5,000,000	3,500,000	2,900,000
<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			
<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>200,000,000</b>	<b>200,000,000</b>	<b>82,654,464</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021041	Contingency	200,000,000	150,000,000	55,000,000
22021078	17% Contribution to Local Govt.		50,000,000	27,654,464
<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>50,000,000</b>	<b>40,000,000</b>	<b>28,617,302</b>
22040103	Grants to Communities and NGOS	50,000,000	40,000,000	28,617,302
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>200,000,000</b>	<b>100,000,000</b>	<b>66,467,161</b>
22070105	Stabilization Funds	200,000,000	100,000,000	66,467,161

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 014800100100 - Internal Audit

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,699,352</b>	<b>2,313,303</b>	<b>1,754,260</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>700,000</b>	<b>300,000</b>	<b>-</b>
	<b>TOTAL:</b>	<b>3,399,352</b>	<b>2,613,303</b>	<b>1,754,260</b>
<b>2101</b>	<b>SALARY</b>	<b>2,699,352</b>	<b>2,313,303</b>	<b>1,754,260</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,812,560</b>	<b>1,436,616</b>	<b>1,077,462</b>
21010101	Basic Salary	1,812,560	1,436,616	1,077,462
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>886,792</b>	<b>876,687</b>	<b>676,798</b>
<b>210201</b>	<b>Allowances</b>	<b>886,792</b>	<b>876,687</b>	<b>676,798</b>
21020103	Transport Allowance	148,872	151,032	124,341
21020104	Rent Supplement	290,832	287,318	189,424
21020105	Meal Subsidy	64,144	66,480	52,131
21020106	Utility Allowance	53,868	50,160	41,281
21020107	Entertainment			
21020109	Leave Transport Grant	151,044	143,665	121,261
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020137	Medical Allowance	178,032	178,032	148,360
<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: 014800100100 - Internal Audit

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>700,000</b>	<b>300,000</b>	<b>-</b>
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**KAUGAMA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000</b>	<b>100,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	100,000	
<b>220202</b>	<b>Utilities General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020202				
22020203	Internet Access Charges			
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000</b>	<b>200,000</b>	<b>-</b>
22020301	Office Materials and Consumables	500,000	200,000	
<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			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	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			
<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>	-	-	-
<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>	-	-	-

**Administrative Entity: 022000100100 - Treasury Revenue Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>11,577,082</b>	<b>11,643,284</b>	<b>9,044,425</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>8,200,000</b>	<b>6,150,000</b>	<b>-</b>
	<b>TOTAL:</b>	<b>19,777,082</b>	<b>17,793,284</b>	<b>9,044,425</b>
<b>2101</b>	<b>SALARY</b>	<b>11,577,082</b>	<b>11,643,284</b>	<b>9,044,425</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>5,960,424</b>	<b>6,286,620</b>	<b>4,644,896</b>
21010101	Basic Salary	5,960,424	6,286,620	4,644,896
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>5,616,658</b>	<b>5,356,664</b>	<b>4,399,529</b>
<b>210201</b>	<b>Allowances</b>	<b>5,616,658</b>	<b>5,356,664</b>	<b>4,399,529</b>
21020103	Transport Allowance	1,227,888	1,276,320	946,721
21020104	Rent Supplement	1,196,820	1,257,266	1,101,214
21020105	Meal Subsidy	538,030	553,752	422,341
21020106	Utility Allowance	364,200	374,160	312,493
21020107	Entertainment			
21020109	Leave Transport Grant	598,416	628,651	561,331
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,691,304	1,266,515	1,055,429
<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			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 022000100100 - Treasury Revenue Section				
2202	GOODS AND SERVICES	8,200,000	6,150,000	-
220201	Transport & Travelling - General	200,000	150,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	150,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	3,000,000	700,000	-
22020301	Office Materials and Consumables		200,000	
22020305	Printing of Non-security Documents	3,000,000	500,000	
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	5,000,000	-	-
22020701	Financial Consulting	5,000,000	-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	5,300,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions		5,300,000	
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220701	Transfer to Fund Recurrent Expenditure-Payments	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 022000300000 - Planning, Research & Statistics Department

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>61,255,726</b>	<b>55,531,238</b>	<b>46,209,937</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>13,500,000</b>	<b>8,700,000</b>	<b>6,317,000</b>
	<b>TOTAL:</b>	<b>74,755,726</b>	<b>64,231,238</b>	<b>52,526,937</b>
<b>2101</b>	<b>SALARY</b>	<b>61,255,726</b>	<b>55,531,238</b>	<b>46,209,937</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>32,556,100</b>	<b>27,470,426</b>	<b>22,892,021</b>
21010101	Basic Salary	32,556,100	27,470,426	22,892,021
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>28,699,626</b>	<b>28,060,812</b>	<b>23,317,916</b>
<b>210201</b>	<b>Allowances</b>	<b>28,699,626</b>	<b>28,060,812</b>	<b>23,317,916</b>
21020103	Transport Allowance	5,301,288	4,010,500	3,342,083
21020104	Rent Supplement	5,544,732	4,249,414	3,841,178
21020105	Meal Subsidy	2,278,740	4,278,488	3,565,406
21020106	Utility Allowance	1,572,120	1,159,268	966,059
21020107	Entertainment		22,688	18,907
21020109	Leave Transport Grant	2,310,886	2,372,288	1,976,906
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance	1,174,464	249,500	207,916
21020113	Hazard / Hardship Allowance	80,000	954,254	721,231
21020117	Domestic Staff Allowance		360,000	300,000
21020137	Medical Allowance	7,655,376	7,622,392	6,124,219
21020149	Consolidated Allowance	2,782,020	2,782,020	2,254,011
<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			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 022000300000 - Planning, Research & Statistics Department				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>13,500,000</b>	<b>8,700,000</b>	<b>6,317,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>200,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	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>3,000,000</b>	<b>1,500,000</b>	<b>177,000</b>
22020301	Office Materials and Consumables	2,000,000	1,000,000	177,000
22020305	Printing of Non-security Documents	1,000,000	500,000	
<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			
<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>10,000,000</b>	<b>7,000,000</b>	<b>6,140,000</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	10,000,000	7,000,000	6,140,000
<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>

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 22000300200 - Monitoring & Evaluation

<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			
21020117	Domestic Staff 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: 22000300200 - Monitoring & Evaluation

<b>2202</b>	<b>GOODS AND SERVICES</b>	-	-	-
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<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			-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<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			
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>	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 22000300300 - Statistics

<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			
21020117	Domestic Staff 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: 22000300300 - Statistics

<b>2202</b>	<b>GOODS AND SERVICES</b>	-	-	-
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<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			-



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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<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			
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>	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 023400100100 - Road & Communication Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	3,181,980	4,421,501	3,093,483
22	OTHER RECURRENT EXPENDITURE	5,500,000	2,200,000	1,000,000
TOTAL:		8,681,980	6,621,501	4,093,483
2101	SALARY	3,181,980	4,421,501	3,093,483
210101	Salaries and Wages	1,622,880	2,376,756	1,597,492
21010101	Basic Salary	1,622,880	2,376,756	1,597,492
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	1,559,100	2,044,745	1,495,991
210201	Allowances	1,559,100	2,044,745	1,495,991
21020103	Transport Allowance	331,908	460,107	306,739
21020104	Rent Supplement	374,566	475,350	321,090
21020105	Meal Subsidy	144,818	200,604	142,232
21020106	Utility Allowance	100,440	138,120	86,040
21020107	Entertainment			
21020109	Leave Transport Grant	162,288	236,468	194,810
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	445,080	534,096	445,080
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 023400100100 - Road & Communication Section				
2202	GOODS AND SERVICES	5,500,000	2,200,000	1,000,000
220201	Transport & Travelling - General	500,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	200,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	2,000,000	500,000	-
22020301	Office Materials and Consumables	2,000,000	500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	3,000,000	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	3,000,000		
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	1,500,000	1,000,000
22020801	Motor Vehicle Fuel Cost		1,500,000	1,000,000
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

KAUGAMA LOCAL GOVERNMENT  
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 023400100200 - Mechanical Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	8,636,515	8,414,724	5,257,724
22	OTHER RECURRENT EXPENDITURE	22,000,000	13,000,000	6,790,000
	TOTAL:	30,636,515	21,414,724	12,047,724
2101	SALARY	8,636,515	8,414,724	5,257,724
210101	Salaries and Wages	4,555,932	4,964,172	3,136,576
21010101	Basic Salary	4,555,932	4,964,172	3,136,576
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	4,080,583	3,450,552	2,121,148
210201	Allowances	4,080,583	3,450,552	2,121,148
21020103	Transport Allowance	889,332	777,160	438,108
21020104	Rent Supplement	911,181	692,834	487,658
21020105	Meal Subsidy	392,004	433,248	291,200
21020106	Utility Allowance	275,040	306,480	182,172
21020107	Entertainment			
21020109	Leave Transport Grant	455,530	494,606	331,850
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,157,496	746,224	390,160
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 023400100200 - Mechanical Section				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>22,000,000</b>	<b>13,000,000</b>	<b>6,790,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>10,000,000</b>	<b>7,500,000</b>	<b>4,500,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	10,000,000	7,500,000	4,500,000
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000</b>	<b>500,000</b>	<b>60,000</b>
22020301	Office Materials and Consumables	2,000,000	500,000	60,000
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>10,000,000</b>	<b>5,000,000</b>	<b>2,230,000</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	10,000,000	5,000,000	2,230,000
<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)			
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>	-	-	-

KAUGAMA LOCAL GOVERNMENT  
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 023400100300 - Electrical Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,535,620	4,179,565	2,722,239
22	OTHER RECURRENT EXPENDITURE	98,500,000	67,500,000	60,696,780
	TOTAL:	103,035,620	71,679,565	63,419,019
2101	SALARY	4,535,620	4,179,565	2,722,239
210101	Salaries and Wages	2,510,653	2,627,388	1,765,952
21010101	Basic Salary	2,510,653	2,627,388	1,765,952
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,024,967	1,552,177	956,287
210201	Allowances	2,024,967	1,552,177	956,287
21020103	Transport Allowance	419,736	319,736	213,618
21020104	Rent Supplement	502,130	319,477	214,733
21020105	Meal Subsidy	186,060	136,060	9,452
21020106	Utility Allowance	131,880	131,880	107,960
21020107	Entertainment			
21020109	Leave Transport Grant	251,065	210,928	124,788
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	534,096	434,096	285,736
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 023400100300 - Electrical Section				
2202	GOODS AND SERVICES	98,500,000	67,500,000	60,696,780
220201	Transport & Travelling - General	500,000	500,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	
220202	Utilities General	1,000,000	1,000,000	-
22020202	Telephone Charges			
22020201	Electricity Charges	1,000,000	1,000,000	
+				
220203	Materials and Supplies - General	2,000,000	1,000,000	-
22020301	Office Materials and Consumables	2,000,000	1,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	95,000,000	65,000,000	60,696,780
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	90,000,000	65,000,000	60,696,780
22020406	Other Maintenance Services	5,000,000		
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 023400100400 - Land & Survey Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>4,000,696</b>	<b>5,019,202</b>	<b>3,303,893</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>1,200,000</b>	<b>400,000</b>	<b>-</b>
	<b>TOTAL:</b>	<b>5,200,696</b>	<b>5,419,202</b>	<b>3,303,893</b>

<b>2101</b>	<b>SALARY</b>	<b>4,000,696</b>	<b>5,019,202</b>	<b>3,303,893</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,137,596</b>	<b>3,159,000</b>	<b>2,123,264</b>
21010101	Basic Salary	2,137,596	3,159,000	2,123,264
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,863,100</b>	<b>1,860,202</b>	<b>1,180,629</b>
<b>210201</b>	<b>Allowances</b>	<b>1,863,100</b>	<b>1,860,202</b>	<b>1,180,629</b>

21020103	Transport Allowance	410,244	385,761	217,177
21020104	Rent Supplement	427,519	431,797	290,225
21020105	Meal Subsidy	180,720	154,128	103,596
21020106	Utility Allowance	126,870	151,920	114,640
21020107	Entertainment			
21020109	Leave Transport Grant	183,651	313,484	209,911
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	534,096	423,112	245,080

<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: 023400100400 - Land & Survey Section

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>1,200,000</b>	<b>400,000</b>	<b>-</b>
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<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000</b>	<b>100,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	100,000	

<b>220202</b>	<b>Utilities General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020202	Telephone Charges			
22020203	Internet Access Charges			
	<b>+</b>			

<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>300,000</b>	<b>-</b>
22020301	Office Materials and Consumables	1,000,000	300,000	
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			

<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			



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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<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			
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>	-	-	-

Administrative Entity: 023400100500 - Building Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>5,360,172</b>	<b>9,384,966</b>	<b>6,170,862</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>24,500,000</b>	<b>8,000,000</b>	<b>6,032,613</b>
	<b>TOTAL:</b>	<b>29,860,172</b>	<b>17,384,966</b>	<b>12,203,475</b>
<b>2101</b>	<b>SALARY</b>	<b>5,360,172</b>	<b>9,384,966</b>	<b>6,170,862</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,839,244</b>	<b>5,709,120</b>	<b>3,839,280</b>
21010101	Basic Salary	2,839,244	5,709,120	3,839,280
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>2,520,928</b>	<b>3,675,846</b>	<b>2,331,582</b>
<b>210201</b>	<b>Allowances</b>	<b>2,520,928</b>	<b>3,675,846</b>	<b>2,331,582</b>
21020103	Transport Allowance	547,932	977,160	611,440
21020104	Rent Supplement	567,448	641,823	431,391
21020105	Meal Subsidy	241,848	433,248	291,200
21020106	Utility Allowance	167,560	306,480	164,320
21020107	Entertainment			
21020109	Leave Transport Grant	284,012	570,911	383,727
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	712,128	746,224	449,504
<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			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 023400100500 - Building Section</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>24,500,000</b>	<b>8,000,000</b>	<b>6,032,613</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			
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>2,000,000</b>	<b>1,000,000</b>	<b>920,000</b>
22020301	Office Materials and Consumables	2,000,000	1,000,000	920,000
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>20,000,000</b>	<b>6,000,000</b>	<b>4,862,613</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
22020401	Maintenance of Motor Vehicles / Transport Equipment	20,000,000	6,000,000	4,862,613
<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>2,000,000</b>	<b>500,000</b>	<b>250,000</b>
22020601	Security Services			-
22020602	Office Rent		500,000	250,000
22020603	Residential Rent	2,000,000		
<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			
<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)			-
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>

KAUGAMA LOCAL GOVERNMENT  
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity:051700100100 - Education (Local Education Authority)				
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			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity:051700100100 - Education (Local Education Authority)				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	69,696,132	53,882,032	38,772,082
22	OTHER RECURRENT EXPENDITURE	5,000,000	5,000,000	3,720,000
	TOTAL:	74,696,132	58,882,032	42,492,082
2101	SALARY	69,696,132	53,882,032	38,772,082
210101	Salaries and Wages	30,618,036	24,948,468	20,790,390
21010101	Basic Salary	30,618,036	24,948,468	20,790,390
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	39,078,096	28,933,564	17,981,692
210201	Allowances	39,078,096	28,933,564	17,981,692
21020103	Transport Allowance	3,450,156	2,724,240	2,270,200
21020104	Rent Supplement	6,052,512	4,754,652	3,962,210
21020105	Meal Subsidy	1,514,424	1,199,268	999,390
21020106	Utility Allowance	1,154,532	906,552	75,546
21020107	Entertainment		50,352	41,960
21020109	Leave Transport Grant	4,702,408	2,375,184	1,979,320
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)	8,419,776		
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance	290,028	445,692	371,410
21020117	Domestic Staff Allowance	3,240,000	1,440,000	1,200,000
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	189,984		
21020137	Medical Allowance	4,005,620	1,958,352	1,631,960
21020156	Professional Teaching Allowance (TSS - 27.5%)	6,058,656	6,539,636	5,449,696
210202	Social Contribution	-	6,539,636	-
21020202	17% Government Contributory Pension	-	-	-
21020126	(PTA) Restation			
21020156	Trefessional Allowalce (TSS.27.5)		6,539,636	
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2202	GOODS AND SERVICES	5,000,000	5,000,000	3,720,000
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	5,000,000	3,720,000
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials	5,000,000	5,000,000	3,720,000
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
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	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	786,100,668	704,272,480	586,893,675
22	OTHER RECURRENT EXPENDITURE	-	55,000,000	39,743,545
TOTAL:		786,100,668	759,272,480	626,637,220
2101	SALARY	786,100,668	704,272,480	586,893,675
210101	Salaries and Wages	324,379,995	304,771,740	253,976,450
21010101	Basic Salary	324,379,995	304,771,740	253,976,450
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	461,720,673	399,500,740	332,917,225
210201	Allowances	461,720,673	399,500,740	332,917,225
21020103	Transport Allowance	53,202,858	49,766,974	41,472,123
21020104	Rent Supplement	64,643,028	60,098,108	50,081,756
21020105	Meal Subsidy	19,114,711	21,208,217	17,673,814
21020106	Utility Allowance	17,114,274	15,550,992	12,959,160
21020107	Entertainment	50,352	60,108	50,090
21020109	Leave Transport Grant	32,820,598	29,047,544	24,206,286
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)	82,635,484	57,860,400	48,217,000
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance	48,924	63,021,646	52,518,038
21020117	Domestic Staff Allowance	1,440,000	1,440,000	1,200,000
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	30,000	80,509,783	67,091,485
21020137	Medical Allowance	67,121,625	20,936,968	17,447,473
21020156	Professional Teaching Allowance (TSS - 27.5%)	63,498,819		
210202	Social Contribution	60,000,000	-	-
21020202	17% Government Contributory Pension	60,000,000		
21020156	T&S 27.5%			
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2202	GOODS AND SERVICES	-	55,000,000	39,743,545
<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			
<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	39,743,545
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021079	17% Contribution to Primary Education		55,000,000	39,743,545
<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>	-	-	-



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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 051700100300 - Adult Education				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	7,157,880	7,157,880	-
	TOTAL:	7,157,880	7,157,880	-
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance (Adult Education Tutors)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
21020156	Professional (Adult A)			
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 051700100300 - Adult Education				
2202	GOODS AND SERVICES	7,157,880	7,157,880	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
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	7,157,880	7,157,880	-
22040101	Contribution to Adult Education	7,157,880	7,157,880	
220402	Foreign Grants and Contributions	-	-	-

KAUGAMA LOCAL GOVERNMENT  
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	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			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 051700100300 - Other Education				
<b>2202</b>	<b>GOODS AND SERVICES</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		-	-
<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>	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

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

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>62,602,828</b>	<b>54,105,206</b>	<b>32,726,945</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>17,000,000</b>	<b>8,000,000</b>	<b>230,000</b>
	<b>TOTAL:</b>	<b>79,602,828</b>	<b>62,105,206</b>	<b>32,956,945</b>
<b>2101</b>	<b>SALARY</b>	<b>79,602,828</b>	<b>54,105,206</b>	<b>32,726,945</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>37,583,204</b>	<b>29,117,598</b>	<b>21,957,534</b>
21010101	Basic Salary	29,583,204	29,117,598	21,957,534
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	8,000,000	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>25,019,624</b>	<b>24,987,608</b>	<b>10,769,411</b>
<b>210201</b>	<b>Allowances</b>	<b>25,019,624</b>	<b>16,987,608</b>	<b>10,539,411</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%)			
21020113	Hazard / Hardship Allowance	3,360,000	3,360,000	2,085,000
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	21,659,624	13,627,608	8,454,411
<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>			
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hygiene)				
2202	GOODS AND SERVICES	17,000,000	8,000,000	230,000
220201	Transport & Travelling - General	2,000,000	2,000,000	230,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	230,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	13,000,000	2,500,000	-
22020301	Office Materials and Consumables (Sanitation and Hygiene)	13,000,000	2,500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	2,000,000	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers	2,000,000		
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	3,500,000	-
22040109	Grants to Communities and NGOs		3,500,000	
220402	Foreign Grants and Contributions	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 052100100200 - Curative				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	99,454,222	149,042,619	124,202,181
22	OTHER RECURRENT EXPENDITURE	33,000,000	30,000,000	11,151,683
	TOTAL:	132,454,222	179,042,619	135,353,864
2101	SALARY	99,454,222	149,042,619	124,202,181
210101	Salaries and Wages	37,229,638	64,565,912	53,804,926
21010101	Basic Salary	37,229,638	64,565,912	53,804,926
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	62,224,584	84,476,707	70,397,255
210201	Allowances	62,224,584	84,476,707	70,397,255
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%)			
21020113	Hazard / Hardship Allowance	8,770,766	9,960,000	8,300,000
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	40,253,818	74,516,707	62,097,255
210202	Social Contribution	13,200,000	-	-
21020202	17% Government Contributory Pension	6,000,000		
21020201	Health Insurance Contribution (JICHMA)	7,200,000		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 052100100200 - Curative				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>33,000,000</b>	<b>30,000,000</b>	<b>11,151,683</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	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>21,000,000</b>	<b>2,000,000</b>	<b>1,934,000</b>
22020301	Office Materials and Consumables			
22020307	Drugs, Vaccines & Medical Supplies/Free Mertenal new born child health care	21,000,000	2,000,000	1,934,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>2,090,000</b>
22020402	Maintenance of Office Furniture			
22020421	Maintenance of Health Institution Buildings	2,000,000	1,000,000	2,090,000
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>-</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>9,000,000</b>	<b>26,000,000</b>	<b>7,127,683</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments	8,000,000	3,500,000	1,940,000
22021060	Nutrition Activities			
22021049	Special Health Programmes & Initiatives (LACA)	1,000,000	500,000	170,241
22021080	17% Contribution to PHC Pension		10,000,000	5,017,442
22021081	Health Insurance Scheme (JICHMA)		12,000,000	
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	<b>-</b>	<b>-</b>	<b>-</b>
22021076	Furniture Allowance			
22021077	Surverence Allowance			
22021078	17% Contribution to Local Govt			
22021079	17% Contribution to Primary Education			
22021080	17% Contribution to PHC Pension			
<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>



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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 052100100300 - Rural Water Supply

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>6,295,893</b>	<b>6,271,330</b>	<b>4,587,209</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>104,000,000</b>	<b>66,700,000</b>	<b>52,617,469</b>
	<b>TOTAL:</b>	<b>110,295,893</b>	<b>72,971,330</b>	<b>57,204,678</b>
<b>2101</b>	<b>SALARY</b>	<b>6,295,893</b>	<b>6,271,330</b>	<b>4,587,209</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,092,060</b>	<b>3,292,044</b>	<b>2,482,527</b>
21010101	Basic Salary	4,092,060	3,292,044	2,482,527
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>2,203,833</b>	<b>2,979,286</b>	<b>2,104,682</b>
<b>210201</b>	<b>Allowances</b>	<b>2,203,833</b>	<b>2,979,286</b>	<b>2,104,682</b>
21020103	Transport Allowance	372,228	638,160	448,620
21020104	Rent Supplement	561,164	658,408	399,234
21020105	Meal Subsidy	219,960	276,276	208,341
21020106	Utility Allowance	70,620	187,080	110,310
21020107	Entertainment			
21020109	Leave Transport Grant	267,733	329,202	248,283
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	712,128	890,160	689,894
<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: 052100100300 - Rural Water Supply				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>104,000,000</b>	<b>66,700,000</b>	<b>52,617,469</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			
22020102	Local Travel & Transport - Others	500,000	500,000	
<b>220202</b>	<b>Utilities General</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
22020202	Telephone Charges			
22020205	Water Rates & Charges	500,000	500,000	
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000</b>	<b>700,000</b>	<b>300,000</b>
22020301	Office Materials and Consumables	2,000,000	700,000	300,000
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
		1,000,000		
<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>

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
22020701	Financial Consulting		-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	<b>100,000,000</b>	<b>65,000,000</b>	<b>52,317,469</b>
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
22020415	Maintenance of Water Facilities	100,000,000	65,000,000	52,317,469
<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)			-
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>

KAUGAMA LOCAL GOVERNMENT  
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 055200100100 - Traditional Officer (District Head Office)

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	100,000,000	100,000,000	43,849,569
	<b>TOTAL:</b>	100,000,000	100,000,000	43,849,569
<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			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 055200100100 - Traditional Officer (District Head Office)				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>43,849,569</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			
<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>100,000,000</b>	<b>100,000,000</b>	<b>43,849,569</b>
22040103	Grants & Contributions (Emirate Councils and Justice Sector)	100,000,000	100,000,000	43,849,569
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

KAUGAMA LOCAL GOVERNMENT  
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 055100100100 -Community Development Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	12,895,797	11,956,105	8,076,364
22	OTHER RECURRENT EXPENDITURE	8,500,000	7,500,000	-
	TOTAL:	21,395,797	19,456,105	8,076,364
2101	SALARY	12,895,797	11,956,105	8,076,364
210101	Salaries and Wages	6,882,552	6,344,160	4,758,120
21010101	Basic Salary	6,882,552	6,344,160	4,758,120
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	6,013,245	5,611,945	3,318,244
210201	Allowances	6,013,245	5,611,945	3,318,244
21020103	Transport Allowance	806,720	755,000	424,562
21020104	Rent Supplement	881,156	956,616	524,932
21020105	Meal Subsidy	790,548	320,160	150,293
21020106	Utility Allowance	549,960	344,760	201,201
21020107	Entertainment			
21020109	Leave Transport Grant	942,528	743,961	356,291
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,042,333	2,491,448	1,660,965
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 055100100100 -Community Development Section				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>8,500,000</b>	<b>7,500,000</b>	<b>-</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			
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>8,000,000</b>	<b>1,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables	8,000,000	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			
<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>
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>-</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>6,000,000</b>	<b>-</b>
22040109	Grants to Communities and NGOs		6,000,000	
<b>220402</b>	<b>Foreign Grants and Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

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

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>5,628,264</b>	<b>4,070,736</b>	<b>2,595,134</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>7,080,000</b>	<b>7,080,000</b>	<b>3,280,000</b>
	<b>TOTAL:</b>	<b>12,708,264</b>	<b>11,150,736</b>	<b>5,875,134</b>

<b>2101</b>	<b>SALARY</b>	<b>5,628,264</b>	<b>4,070,736</b>	<b>2,595,134</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,881,548</b>	<b>2,161,372</b>	<b>1,440,914</b>
21010101	Basic Salary	2,881,548	2,161,372	1,440,914
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>2,746,716</b>	<b>1,909,364</b>	<b>1,154,220</b>
<b>210201</b>	<b>Allowances</b>	<b>2,746,716</b>	<b>1,909,364</b>	<b>1,154,220</b>
21020103	Transport Allowance	547,932	244,440	162,960
21020104	Rent Supplement	576,312	528,672	352,448
21020105	Meal Subsidy	241,848	106,920	71,280
21020106	Utility Allowance	169,560	74,740	49,826
21020107	Entertainment			
21020109	Leave Transport Grant	498,936	712,128	356,064
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	712,128	242,464	161,642

<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: 055100100200 - Information, Youth, Sport & Culture

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>7,080,000</b>	<b>7,080,000</b>	<b>3,280,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>180,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	180,000

<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>2,600,000</b>
22020301	Office Materials and Consumables	5,000,000	5,000,000	2,600,000
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			

<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>
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**KAUGAMA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
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	1,080,000	500,000
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements (JBC Monthly Bulletin)	1,080,000	1,080,000	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>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-



KAUGAMA LOCAL GOVERNMENT  
2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
Administrative Entity: 055100100300 - Social Welfare Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	16,278,948	4,491,644	2,909,468
22	OTHER RECURRENT EXPENDITURE	39,486,000	21,546,000	64,700,555
TOTAL:		55,764,948	26,037,644	67,610,023
2101	SALARY	16,278,948	4,491,644	2,909,468
210101	Salaries and Wages	4,808,388	2,741,412	1,827,608
21010101	Basic Salary	4,808,388	2,741,412	1,827,608
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	11,470,560	1,750,232	1,081,860
210201	Allowances	3,910,560	1,750,232	1,081,860
21020103	Transport Allowance	844,692	314,880	169,920
21020104	Rent Supplement	859,656	277,764	186,636
21020105	Meal Subsidy	367,968	150,960	101,468
21020106	Utility Allowance	251,160	103,920	100,640
21020107	Entertainment			
21020109	Leave Transport Grant	429,876	245,504	133,040
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,157,208	657,204	390,156
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	7,560,000	-	-
21030104	Contract Staff Gratuity			
21030108	Social Security Benefits (For Disabled)	7,560,000		

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 055100100300 - Social Welfare Section</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>39,486,000</b>	<b>21,546,000</b>	<b>64,700,555</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>346,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	1,500,000	346,000
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>20,000,000</b>	<b>3,000,000</b>	<b>980,000</b>
22020301	Office Materials and Consumables	20,000,000	3,000,000	980,000
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			
<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>18,486,000</b>	<b>16,046,000</b>	<b>56,911,555</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments	8,486,000		
22021057	Casual Workers (Hisba and Vigilante)	10,000,000	8,486,000	54,405,555
22020318	Disaster Relief Materials			
22021082	Social Security Benefit for Diasble		7,560,000	2,506,000
<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>6,463,000</b>
22040113	Assistance and Donations General (COVID-19 Response)		1,000,000	6,463,000
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

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

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals

Administrative Entity: 055100100400 - Trade Section and Cooperatives

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,672,276</b>	<b>5,599,518</b>	<b>3,810,517</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>2,500,000</b>	<b>2,000,000</b>	<b>320,000</b>
	<b>TOTAL:</b>	<b>5,172,276</b>	<b>7,599,518</b>	<b>4,130,517</b>

<b>2101</b>	<b>SALARY</b>	<b>2,672,276</b>	<b>5,599,518</b>	<b>3,810,517</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,411,620</b>	<b>3,312,618</b>	<b>2,226,814</b>
21010101	Basic Salary	1,411,620	3,312,618	2,226,814
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,260,656</b>	<b>2,286,900</b>	<b>1,583,703</b>
<b>210201</b>	<b>Allowances</b>	<b>1,260,656</b>	<b>2,286,900</b>	<b>1,583,703</b>
21020103	Transport Allowance	272,556	263,600	196,188
21020104	Rent Supplement	287,136	625,704	418,223
21020105	Meal Subsidy	119,612	114,960	77,272
21020106	Utility Allowance	84,120	79,600	34,968
21020107	Entertainment			
21020109	Leave Transport Grant	141,168	312,876	204,268
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	356,064	890,160	652,784

<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: 055100100400 - Trade Section and Cooperatives

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>2,500,000</b>	<b>2,000,000</b>	<b>320,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>500,000</b>	<b>320,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	320,000

<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				

<b>220203</b>	<b>Materials and Supplies - General</b>	<b>2,000,000</b>	<b>1,000,000</b>	-
22020301	Office Materials and Consumables	2,000,000	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			

<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>	-	-	-
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**KAUGAMA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Estimates	
			Approved Revised	Actuals
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			
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	500,000	-
22040109	Grants to Communities and NGOs		500,000	
<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>	-	-	-

**KAUGAMA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Capital Expenditure by Sectors**

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Estimates		2024 Approved estimates
				Approved	Revised	
Sectoral Summary						
Total			725,554,821	411,930,969	1,475,012,127	
Administration			269,500,000	190,985,598	673,447,392	
Economic			321,634,921	190,728,927	661,505,944	
Social			134,419,900	30,216,444	140,058,791	
Administration						
Total Economic Sector			269,500,000	190,985,598	673,447,392	
1	70841	Contribution to Community programs (Parliative)	Building Section			10,000,000.00
2	70841	Construction of Five daily prayer mosques at Chinguliske, Walai, Gareru, Barbawa, Kotu, Kukuri, Gama Chasko and Daba, Kankanba, Ja'e Malamawa, Chinguliski, Garin lasan, Girbobo, Baye Fulani ongoing	Building Section	10,000,000.00	2,274,924.91	8,000,000.00
3	70841	Construction of Friday Mosque 1No each across the 11 Political ward (Dodorin Girbobo, Masama, Damachasko, Ja'e, Gakori, Gangara	Building Section			60,000,000.00
4	70841	Renovation of Hadin Jumu'at Mosque (Ongoing)	Building Section	5,000,000.00	4,000,000.00	1,000,000.00
5	70841	Renovation of Zaburan Friday Mosque	Building Section			15,000,000.00
6	70841	Construction of Five Daily Prayer Mosque at Garin Bagudu, and Bulla, Darari and Garin Barde	Building Section	6,000,000.00	5,097,925.00	
7	70661	Land Compensation	Land & Survey	6,000,000.00	6,000,000.00	4,000,000.00
8	70181	Contribution to state and Local Government Joint Project	Building Section	150,000,000.00	135,884,210.00	150,000,000.00
9	70171	Payment of Libailities	Building Section	23,500,000.00	21,728,538.00	17,000,000.00
10	70451	Purchase of 3No. Toyota Corolla (For Vice chairman, Speaker and Secretary)	Admin & Gen Ser	12,000,000.00	5,500,000.00	8,000,000.00
11	70451	Purchase of Funiture to the Primary Health Care Complex	Admin & Gen Ser.			3,000,000.00
12	70451	Purchase of 1No. Utility Vehicle (Camry) for the office of the chairman	Admin & Gen Ser.			30,000,000.00
13	70451	Purchase of 2No. Hilux	Admin & Gen Ser.			106,393,395.00
14	70451	Purchase of 10No Utility Motorcyle	Admin & Gen Ser.			8,235,000.00
15	70451	Contribution for the purchase of Hilux for Local Government Inspectors	Admin & Gen Ser.			20,000,000.00
16	70451	Purchase of Equipment to the Women and Rehabilitation Centre	Admin & Gen Ser.			10,000,000.00
17	70111	Renovation of Local Government Secretariat	Building Section	22,000,000.00		20,000,000.00
18	70611	Renovation of Local Government Staff Quarters	Building Section	5,000,000.00	500,000.00	5,000,000.00

**KAUGAMA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Capital Expenditure by Sectors**

19	70611	General Renovation of Local Government Guest House Dutse	Building Section			20,000,000.00
20	70611	Renovation of Duplex House	Building Section			10,000,000.00
21	70611	Purchase of Houses for the use of Local Government Staff (1 block of Houses)	Building Section			12,000,000.00
22	70611	Renovation of Rehabilitation Centre	Building Section			5,000,000.00
23	70611	Renovation of Women Centre	Building Section			5,000,000.00
24	70611	Wall fencing of Local Government Staff House	Building Section			5,000,000.00
25	70611	Purchase of Furniture for Local Govt. Staff Quarters	Building Section			3,000,000.00
26	70611	Purchase of Office Furniture	Building Section			5,000,000.00
27	70611	External work at L.G Guest House at Dutse	Building Section	15,000,000.00	10,000,000.00	
28	70611	Construction of District Heads Houses at Dakayyawa,	Building Section			45,000,000.00
29	70611	Wall fencing of NYSC lodge at Kaugama	Building Section			5,000,000.00
30	70611	Purchase of Furniture for NYSC Lodge at Kaugama ar	Building Section			3,000,000.00
31	70611	Construction of well fencing at LEA Secretariat	Building			20,000,000.00
32	70611	Construction of Town gate at Kaugama town North and South	Building	15,000,000.00		9,818,997.00
33	70611	Construction of Midwives Quarters at Marke, Arbus and Ja'e	Building Section			50,000,000.00

**KAUGAMA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Capital Expenditure by Sectors**

Economic

			Total Economic Sector:	321,634,921	190,728,927	661,505,944
34	70421	Transportation and Distribution of Fertilizer	Agric Dept.	1,500,000.00	1,100,000.00	1,500,000.00
35	70421	Purchase of Agrochemicals	Agric Dept.			5,000,000.00
36	70421	Typha grass clearance	Agric Dept.			5,000,000.00
37	70421	Purchase of 40No. Water pump generator as support to farmers	Agric Dept.			3,000,000.00
38	70421	Tractor Loan Repayment	Agric Dept.			66,470,000.00
39	70421	Purchase of fishing equipment materials for youth empowerment	Agric Dept.			5,000,000.00
40	70421	Purchase of Grains	Agric Dept.	17,000,000.00		10,000,000.00
41	70421	River Embankment (Across the Local Government)	Agric Dept.	4,000,000.00		4,000,000.00
42	70421	Women Economic Empowerment (Goats Breeding)	Agric Dept.			2,000,000.00
43	70421	Animal Vaccination	Agric Dept.	3,500,000.00	2,200,000.00	2,000,000.00
44	70422	Road side Tree planting	Forestry Section	1,000,000.00	1,000,000.00	1,000,000.00
45	70422	Demarcation of Grazing Reserves and Cattle Routes	Forestry Section	1,500,000.00	800,000.00	1,500,000.00
46	70435	Rehabilitation of HT Line along Turmi to Kuka kwance and Yalo to Sharkawa	Electric Section			20,492,198.00
47	70435	Electrification at Taura Yamma, Taura Gabas, Batakashi and Garin Barde Babba	Electric Section	10,785,607.07	10,000,000.00	
48	70435	Provision of Street solar Light at Maina Bindi, Rakwata, Yada, Kota, Malan Isah, Sarkin Isah, Kankamba, Kantamari, Garin Haru, Dingare, Daneri, Gakori, Garin Bagudu, Ubbah, Askandu and Dusare	Electric Section	66,000,000.00	76,000,000.00	25,000,000.00
49	70435	Purchase of 1No. Street light generator 100KVA MIKANO (Sure-P)	Electric Section	25,000,000.00		
50	70435	Electrification Project at Musaran, Gakori, Gunduga, Kataudawa, Bultuwa, Dallari, Darmomowa, Dakayyawa, Kanya and Manda	Electric Section			175,000,000.00
51	70435	Electrification Project at Taura Ymma and Taura Gabas, Bata gashi and Garin Barde Babba (Phase 2, and Phase 3)	Electric Section	25,000,000.00	12,000,000.00	20,000,000.00
52	70411	Construction of 2No. Market stalls at Albashi/Ubba and Kaugama Market	Trade Section	-		30,000,000.00
53	70630	Purchase of Hand pumps materials	Rural Water Supp	27,000,000.00	26,500,000.00	30,000,000.00
54	70630	Construction of 2No. Hand pumps at Each Ward	Rural Water Supp	9,400,000.00	3,945,000.00	20,000,000.00
55	70630	Construction of complete solar water scheme at Zingaran, Sarkilash, Yelleman Tijjanai and Ubbah (Ongoing)	Rural Water Supp	7,000,000.00	10,019,000.00	15,000,000.00
56	70630	Purchase of submersible pumps and Accessories across the Local Government	Rural Water Supp	10,600,000.00	1,710,000.00	10,000,000.00

**KAUGAMA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Capital Expenditure by Sectors**

57	70630	Construction of Solar water scheme at Daneri, Hadi, Garin Babale, Kwandiga, Gamacasko, and Musaran Fulani	Rural Water Supp	32,000,000.00	12,719,575.00	20,000,000.00
58	70630	Rehabilitation of Overhead Tank at Dabuwaran and Ja'e	Water			10,000,000.00
59	70630	Conversion of 11No. Hand pumps to solar, 1 No per each ward	Rural Water Supply			20,000,000.00
60	70630	Provision of Water supply to the upgraded Basic Health Centre.	Rural Water Supply			6,000,000.00
61	70630	Construction of Complete Solar water scheme at Kaugama and Kota (Sure-P)	Rural Water Supp	21,000,000.00		1,000,000.00
62	70630	Construction of Complete Solar Water Scheme 1No. Each Across the 11 Political ward	Rural Water Supply			94,831,600.00
63	70630	Construction of Hand pump at Gidan Barde, Turmi, NPI office, (SDG/CGS)	Rural Water Supp	4,349,314.00		
64	70521	Construction of Drainage and Culvert at Kwandiga, Marke, Girbobo, Yalleman, Hadin, Zaburan, Yalo to Masama Road Dingare, Arbus and Maina Bindi. Ongoing	Land & Survey	5,000,000.00	4,480,421.00	25,712,146.00
65	70521	Refuse Dumping Centre at Kaugama, Dakayyawa and Marke	Land & Survey			2,000,000.00
66	70521	Erosion Control at Kaugama (Across the Local Government)	Land & Survey	50,000,000.00	28,254,931.00	30,000,000.00
Social						
Total Social Sector:				134,419,900.0	30,216,444.0	140,058,791.0

67	70912	Construction of Islamiyya school at Manda mai Taya, Cingulasken Arewa, Idon zakara, Daneri, Kwandiga, Dalarin lungu, Garin Bagudu and Bayin Tudu (Phase 1)	Education			15,000,000.00
68	70912	2% Contribution to state University	Education	30,000,000.00	30,216,444.00	30,000,000.00
69	70912	Contribution for the purchase/Repairs of school furniture.	Education			1,000,000.00
70	70912	Construction of Islamiyya schools at Dusare, Girbobo, Idon Zakara and Dalarin Kwalta (Ongoing)	Education			4,300,000.00
71	70912	Construction of 1 block of 2 classroom and office at Girbobo	Education			7,672,304.00
72		Construction of Primary School at Garin Bagudu (Sure-P)	Education	22,000,000.00		
73	70912	Construction of Islamiyya School Bultuwa	Education			2,000,000.00
74	70740	Purchase of Hospital Equipment (Such as Examination Bed, Screem, Drip stand, speagnometer, stets cope, sterilizer, trays/dishes, Auto clave, scissors, forceps (etc)	Health			2,000,000.00
75	70740	Construction of Dispensary Health Clinic and ward attached at Sarki Isah Village of Unguwar Jibrin ward	Health	28,000,000.00		
76	70740	Construction of 1No. Health post at Dusare	Health			7,000,000.00



**KAUGAMA LOCAL GOVERNMENT**  
**2024 Approved Estimates - Capital Expenditure by Sectors**

77	70740	Renovation of PHC at Dabuwaran, Adimin Gaso, Garin Bagudu, Maina Bindi, Ja'e Kaugama, Turmi and Unguwar Jibrin.	Health				25,000,000.00
78	70740	Renovation of Health Post at Dodorin Malam Abdu (SDG/CGS)	Health				1,086,487.00
79	70810	Purchase of Sport Materials	Youth Sport & Cul.	5,419,900.00	4,000,000.00		4,000,000.00
80	70810	Women/Youth Empowerment (Parliative) for youth	Youth Sport & Cul.	11,000,000.00	10,570,313.00		11,000,000.00
81	70810	Social Securities Invervention Programme (Parliative)	Social welfare	38,000,000.00	38,723,650.00		30,000,000.00