

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

Budget Code	Details of Revenue	2024 Approved Estimates (N)	2023 Approved Revised Estimate	
			Approved Estimates (N)	Actual (N)
<b>1</b>	<b>Revenue</b>	<b>3,668,948,879</b>	<b>3,157,636,600</b>	<b>1,722,676,342</b>
<b>11</b>	<b>LOCAL GOVT. SHARE OF FAAC</b>	<b>3,630,968,630</b>	<b>2,860,000,000</b>	<b>1,936,567,035</b>
<b>1101</b>	<b>Local Government Share of FAAC Revenues</b>	<b>3,630,968,630</b>	<b>2,860,000,000</b>	<b>1,936,567,035</b>
110101	Statutory Allocation	1,006,087,165	1,750,000,000	797,461,091
110102	Value Added Tax	1,173,334,631	900,000,000	690,998,350
110103	Other FAAC Revenues	1,451,546,834	210,000,000	448,107,594
<b>12</b>	<b>INDEPENDENT REVENUES</b>	<b>31,660,000</b>	<b>27,710,000</b>	<b>8,735,215</b>
<b>1201</b>	<b>Tax Revenue</b>	<b>300,000</b>	<b>200,000</b>	<b>650,000</b>
120101	Personal Incomes Tax	300,000	200,000	650,000
120102	Corporate Taxes	-	-	-
120103	Other Taxes	-	-	-
<b>1202</b>	<b>Non-Tax Revenue</b>	<b>31,360,000</b>	<b>27,510,000</b>	<b>8,085,215</b>
120201	Licenses - General	4,690,000	3,060,000	550,000
120202	Mining Rents	-	-	-
120203	Royalties	-	-	-
120204	Fees - General	10,370,000	7,620,000	2,605,700
120205	Fines - General	-	-	-
120206	Sales - General	700,000	430,000	-
120207	-	7,200,000	7,850,000	1,941,395
120208	Rent on Government Buildings - General	1,600,000	1,600,000	250,000
120209	Rent on Land & Others - General	1,500,000	1,750,000	50,000

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## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

120210	REPAYMENTS - GENERAL	2,150,000	5,200,000	-
120211	Investment Income	1,000,000	-	-
120212	Interest Earned	150,000	-	2,688,120
120213	Reimbursement - General	2,000,000	-	-
<b>13</b>	<b>AID AND GRANTS</b>	<b>-</b>	<b>230,000,000</b>	<b>-</b>
1301	AID	-	-	-
130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-
<b>1302</b>	<b>GRANTS</b>	<b>-</b>	<b>230,000,000</b>	<b>-</b>
130201	Domestic Grants	-	230,000,000	-
130202	Foreign Grants	-	-	-
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>6,320,249</b>	<b>247,726,800</b>	<b>308,746,394</b>
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	-	-
140101	TRANSFER FROM CRF TO CDF GENERAL	6,320,249	247,726,800	308,746,394
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>3,630,968,630</b>	<b>2,860,000,000</b>	<b>1,936,567,035</b>
1101	LOCAL GOVT. SHARE OF FAAC	3,630,968,630	2,860,000,000	1,936,567,035
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,006,087,165	1,750,000,000	797,461,091
11010101	Statutory Allocation	1,006,087,165	1,750,000,000	797,461,091
11010102	Arrears of Statutory Allocation			

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

110102	LOCAL GOVT. SHARE OF VAT	1,173,334,631	900,000,000	690,998,350
11010201	Share of VAT	1,173,334,631	900,000,000	690,998,350
11010202	Arrears of VAT			
110103	LOCAL GOV. SHARE OF OTHER FAAC REVENUES	1,451,546,834	210,000,000	448,107,594
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves	340,000,000	210,000,000	266,511,311
11010304	Forex Equalisation	711,546,834		33,679,704
11010305	Exchange Gain	400,000,000		142,451,313
11010306	Share of Solid Minerals			5,465,266
11010310	Refund of Excess Bank Charges from Federation Account			

1102	LOCAL GOVT. SHARE OF STATE TAXES	300,000	200,000	650,000
110201	LOCAL GOVT. SHARE OF STATE STTUTORY REVENUES	-	-	-

11020201 Receipt of Local Government of State IGR Tax Revenues

<b>12</b>	<b>Independent Revenue</b>	<b>31,660,000</b>	<b>27,710,000</b>	<b>8,735,215</b>
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1201	TAX REVENUE	300,000	200,000	650,000
120101	PERSONAL TAXES	300,000	200,000	650,000
12010101	Pay-As-You-Earn (Public Sector)			
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010118	Other Special Taxes	300,000	200,000	650,000

120102	Corporate Taxes	-	-	-
12010201	N/A			

120103	Other Taxes	-	-	-
12010302	Pool Betting Tax			

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

12010303	Development Tax/Levy
12010306	Education Levy
12010318	Property Tax
12010319	Stamp Duties
12010320	Development Levy

1202	NON-TAX REVENUE	31,360,000	27,510,000	8,085,215
<b>120201</b>	<b>Licenses - General</b>	<b>4,690,000</b>	<b>3,060,000</b>	<b>550,000</b>
12020105	Radio / Television Station Licenses	30,000	20,000	
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization (name of street)	100,000	50,000	
12020110	Inland Water-way License (mobile sales)	100,000	50,000	
12020111	Bake / Bakery House Licenses	150,000	100,000	
12020113	Brick-making, etc, Licenses (cloth dying/laundries)	150,000	100,000	
12020114	Cart Licenses			
12020115	Dane Gun Licenses	20,000	10,000	
12020116	Cattle Dealer Licenses	100,000	60,000	
12020117	Dried Fish & Meat Licenses			
12020118	Pet (Dog) Licenses		100,000	450,000
12020119	Fishing Permits			
12020120	Hawker's Permits	150,000	100,000	
12020121	Hunting Permits			
12020122	Produce Buying Licenses			
12020126	Tractor Hiring Services	1,500,000	1,000,000	
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations Licenses	100,000	50,000	
12020132	Motor Vehicle Licenses	100,000	100,000	
12020133	Drivers' Licenses			
12020134	Patent Medicine & Drug Stores Licenses (Chemist )	150,000	100,000	

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

12020135	Private School Licenses			100,000
12020136	Health Facilities Licenses			
12020137	Trade / Kiosk Permit Licenses	100,000	50,000	
12020138	Forestry / Timber Licence			
12020140	Lottery Permit			
12020141	Hide and Skin Buyers License			
12020142	Hide and Skin Export Health Certificate			
12020143	Other Animals Certificate (Abbatior license)		50,000	
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 (Cold room)	70,000	30,000	
12020149	Communication Equipment Installation Permit (Service Provider	1,000,000	500,000	
12020150	Hides & Skin Export Premises License (Slaughter Fees)		100,000	
12020151	Cattle Traders Certificate	50,000	50,000	
12020152	Trophies Dealers Permit			
12020153	Product Buyers Licenses and Registration of Stores	100,000	50,000	
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit			
12020157	Public Conveniences Permit	150,000	100,000	
12020158	Minor Industrial Licence Fees	200,000	100,000	
12020159	Welding Machine License	50,000	10,000	
12020160	Auto Spare Parts	100,000	80,000	
12020161	Building Materials / Block Making Licence Fees	100,000	10,000	
12020162	Sewing / Tailoring Servces	60,000	40,000	
12020163	Barbing Salon / Boutque Services Fees	60,000	50,000	
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120202	Mining Rents	-	-	-
12020201	N/A			
120203	Royalties	-	-	-

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

12020301 N/A

120204	Fees - General	10,370,000	7,620,000	2,605,700
12020401	Court Fees			
12020402	Mislleneous Road Traffic Registration Fees			
12020403	Earning from Contract / Programme			
12020404	Trade Union Fees			
12020405	Student Bonding Fees			
12020409	Weights & Measures Fees			
12020410	Electrical Inspectorate Fees (Battery Cherges)	50,000	20,000	
12020412	Research Testing Fees			
12020413	Films Censorship / Production Fees			
12020415	Trade Testing Fees		200,000	
12020417	Contractor Registration Fees	2,000,000	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	3,000,000	3,000,000	
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees		50,000	
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees	50,000		
12020437	Deeds Registration Fees			
12020438	Survey / Planning / Building Fees	250,000	250,000	
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

12020443	Birth & Death Registration Fees (Indigene Certificate)	2,000,000	1,500,000	1,500,700
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	1,500,000	1,000,000	1,000,000
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees			
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	100,000	30,000	105,000
12020452	School/ Tuition/ Examination Fees			
12020453	Applications Fees			
12020454	Parking Fees			
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate			
12020456	School/ Tuition/ Regisration / Examination			
12020457	Affiliation Charges			
12020458	Unity/Staff/Other School Fees/Levies			
12020459	Customary Right Of Occupancy Fees	700,000	500,000	
12020460	Building Plan Approval Fees			
12020461	Title / Plot Transfer Fees / Commission	150,000	100,000	
12020462	Publication Fees (Typing Institution Fees)		150,000	
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees			
12020467	Training Fees			
12020468	Milling Charges	150,000	200,000	
12020469	Vaccination charges			
12020470	Hide and Skin inspection charges			
12020471	Private School Registration	100,000		
12020472	Certificate of Road Worthness			
12020473	Non refundable land application fees			
12020474	High Ways Fees			

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

12020475	Heavy Duty Permit			
12020476	Vehicle Inspection			
12020477	Registration of Audit and Accounting Firm			
12020478	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)	70,000	70,000	
12020479	Motor Vehicles, Taxi & Motor Cycle (Achaba) Registration Fees	150,000	50,000	
12020480	Co-Operative Societies, Audit and Supervision Fees			
12020481	Registration of Business Names			
12020482	Women Co-Operative Development Fees			
12020483	Certificate of Occupancy			
12020484	Registration of Private Medical Institutions	100,000		
12020485	Consultancy Services Fees			
12020486	Driving Test Certificate			
12020487	Layout Designment Fees			
12020488	Formalization Fees			
12020489	Water Connection Fees			
12020490	Water Reconnection Fees			
12020491	Water Legalization Fees			
12020492	Water Charges			
12020493	Auto Mechanic /Car Wash Registration Fees			
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			
12020500	Business Centre Operations			
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120205	Fines - General	-	-	-
12020501	Fines			
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine			



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE****2024 APPROVED ESTIMATES - RECURRENT REVENUE**

12020504 Penalty for Offences / Impoundments

120206	Sales - General	700,000	430,000	-
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable Items	500,000	350,000	
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	100,000		
12020610	Proceeds from Sales of Goods by Public Auctions			
12020611	Proceeds from Sales of Govt. Vehicles			
12020612	Proceeds from Sales of Drugs And Medications			
12020613	Proceeds from Sales of Ships Scraps			
12020614	Sales of Government Buildings			
12020615	Sales of Uniforms			
12020616	Sales of Application Forms			
12020617	Sales Of Plan Phostat Print/Map		20,000	
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	50,000	40,000	
12020623	Advertisement	50,000	20,000	
12020624	Livestock Sales			
12020625	Sales of Buffer Stored Grains			
12020626	Sales of Fertilizer			
12020627	Sales of Plantation Product			
12020628	Sales of Condenmed stores and Vehicles			

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

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	7,200,000	7,850,000	1,941,395
12020701	Earnings From Cattle Markets	500,000	500,000	327,065
12020702	Earnings From Markets	2,500,000	3,000,000	465,545
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			
12020705	Earnings From Motor Parks	1,500,000	2,000,000	554,285
12020706	Earnings from Tolls of Expressway			
12020707	Earnings from Medical Services			
12020708	Earnings from Agricultural Produce			
12020709	Earnings from Tourism/Culture/Arts Centres			
12020710	Earnings from Guest Houses			
12020711	Earnings from Commercial Activities (Shops & Shopping Centre	2,000,000	1,750,000	550,500
12020712	Hire of Academic Gown / Book of Preceedings / Others			
12020713	Earnings From Library Services			
12020714	Earnings From ICT Services	100,000		30,000
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			

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

12020723	Car Hire / SUV Services			
12020724	Catering Services			
12020725	Broadband Access Network Proceeds			
12020726	Dividend on Investment			
12020727	Export Free Zone Proceeds			
12020728	Proceeds from Number Plates			
12020729	Earning from Parks and Gardens			
12020730	Gate Fees	100,000		
12020731	Printing Revenue		100,000	
12020732	Airport / Hajj Operation Proceeds			
12020733	Abbatoir / Slaughter House	500,000	500,000	14,000
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<b>120208</b>	<b>Rent on Government Buildings - General</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>250,000</b>
12020801	Rent on Government Quarters	100,000	100,000	50,000
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	1,500,000	1,500,000	200,000
12020804	Rent on Conference Centres			
12020805	Rent on Government Propoerties			
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<b>120209</b>	<b>Rent on Land &amp; Others - General</b>	<b>1,500,000</b>	<b>1,750,000</b>	<b>50,000</b>
12020901	Rent on Government Land	1,000,000		
12020902	Rent on Oil Plot & Aerodromes			
12020903	Rents & Premium on the Allocation of Land			
12020904	Rents of Plots & Sites Services Programme			
12020905	Lease Rental			
12020906	Rents on Government Properties		1,500,000	
12020907	Rents On Industrial Estate		250,000	
12020908	Ground Rent and Penalties	500,000		50,000
12020909	Rent from Food Sellers			
12020910	Certificate of Temporary Permit			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE****2024 APPROVED ESTIMATES - RECURRENT REVENUE**

<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>2,150,000</b>	<b>5,200,000</b>	<b>-</b>
12021002	Motor Vehicle Advances	50,000	50,000	
12021003	Bicycle Advances (Principal)	50,000		
12021004	Motor Vehicle Refurbishing Loan	50,000		
12021005	House Refurbishing Loan			
12021006	Refund Sunderies			
12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)			
12021009	Repayment of Motorcycle Loan			
12021010	Repayment of Bicycle Loan			
12021011	Repayment of Sundry Loan			
12021012	Refund of Overpayment	1,500,000	5,000,000	
12021013	Unclaimed Deposits	500,000	150,000	
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			
<b>120211</b>	<b>Investment Income</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>
12021101	Operating Surplus			
12021102	Dividend Received	1,000,000		
12021103	Other Investment Income			
<b>120212</b>	<b>Interest Earned</b>	<b>150,000</b>	<b>-</b>	<b>2,688,120</b>
12021201	Motor Vehicle Bicycle Advances (Interest)			
12021202	Bicycle Advances (Interest)	50,000		
12021203	Refurbishing Loan	100,000		2,688,120

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE****2024 APPROVED ESTIMATES - RECURRENT REVENUE**

12021204	Furniture Loan
12021205	Interest on Housing Loan
12021206	Interest on Loans to States
12021207	Interest on Loans to Local Governments
12021208	Interest on Loans to Government Owned Companies
12021209	Interest on Debenture Loans
12021210	Bank Interest
12021212	Interest on Treasury Bills and Fixed Deposit
12021213	Interest on Joint Consolidated Fund

120213	Reimbursement - General	2,000,000	-	-
12021302	Audit Fees			
12021303	Primary Education Grants			
12021304	Donation for Disaster Materials			
12021305	Federal Reimbursement for Pensions			
12021306	Women Development Programme			
12021307	Assistance for Up-keeps of Rehabilitation Centres			
12021308	Primary Health Care Development			
12021309	Grants & Reimbursement from State Government	2,000,000		
12021314	COVID 19 Donations and Grants			

13	AID AND GRANTS	-	230,000,000	-
1301	AID	-	-	-
130101	Domestic Aid	-	-	-
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			
130102	Foreign Aid	-	-	-

# KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 APPROVED ESTIMATES - RECURRENT REVENUE

13010201 Foreign Aid

1302	Grants	-	230,000,000	-
130201	Domestic Grants	-	230,000,000	-
13020101	Sustainable Development Goals Grants		230,000,000	
13020102	Endowment Income			
13020103	Educational Grants			
130202	Foreign Grants	-	-	-
13020201	Foreign Grants			
13020202	UNICEF Primary Healthcare Grants			
13020204	Rural Water Supply & Sanitation Grants			
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	6,320,249	247,726,800	308,746,394
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF			
140101	TRANSFER FROM CRF TO CDF GENERAL	6,320,249	247,726,800	308,746,394
14010101	Transfer from CRF to CDF (Opening Balance Brought Forward)	6,320,249	37,726,800	
14010102	Transfer From Stablization Funds		210,000,000	308,746,394
1402	OTHER CAPITAL RECEIPTS			
140201	Other Capital Receipts	-	-	-
14020102	Sales of Fixed Assets and Condemned Stores			
14020103	Other Capital Receipts to CDF (Receipt / Reimbursement from f			
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			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 APPROVED ESTIMATES - RECURRENT REVENUE**

14030103	Domestic Loans / Borrowings from Other Entities / Organisator
14030104	Local Capital Market
14030105	Federal Mortgage

140302	International Loans/Borrowings	-	-	-
14030201	International Loans/ Borrowings From Financial Institutions			
14030202	International Loans/ Borrowings From Other Government Entitie			
14030203	International Loans/ Borrowings From Other Entities/ Organisations			

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

S/N	Code	Administrative Entities	2023 Approved Revised Estimate				Approved 2024		
			Approved Personnel Cost	Actual Expenditure	Other Recurrent Expenditure Estimates	Actual Expenditure	Approved Personnel Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
CONSOLIDATED SUMMARY			1,479,633,795	1,005,580,833	897,061,918	500,193,138	1,696,524,537	942,723,880	2,639,248,417
	10000000000	ADMINISTRATIVE SECTOR	132,029,202	99,884,852	126,500,000	83,300,421	161,803,145	111,500,000	268,303,145
1	011100100100	Office of the Chairman	36,776,462	27,978,262	45,500,000	18,534,000	49,276,462	41,500,000	90,776,462
2	011200100100	Legislative Council	22,400,220	16,800,157	45,000,000	21,116,644	34,900,220	28,000,000	62,900,220
3	012500100100	Administration & General Services	72,852,520	55,106,433	36,000,000	43,649,777	77,626,463	42,000,000	114,626,463
4	014800100100	Local Government Electoral Office	-	-	-	-	-	-	-
	20000000000	ECONOMIC SECTOR	191,793,746	132,046,925	516,738,038	283,655,419	256,175,343	599,900,000	856,075,343
5	021500100100	Agriculture Section	14,807,750	10,612,183	4,000,000	550,000	14,063,439	2,000,000	16,063,439
6	021500100200	Forestry Section	3,867,933	3,179,085	2,000,000	-	4,808,438	1,800,000	6,608,438
7	021500100300	Livestock Section (Vetrinary)	21,838,812	13,671,124	3,000,000	-	12,433,416	2,500,000	14,933,416
8	022000100100	Treasury (Accounts Section)	32,419,790	23,090,886	354,000,000	115,467,499	93,251,251	354,300,000	447,551,251
9	022000100300	Internal Audit	2,250,911	1,638,038	1,638,038	210,000	2,335,067	500,000	2,835,067
10	022000100100	Treasury (Revenue Section)	13,239,290	9,683,570	8,700,000	3,670,000	13,386,244	6,200,000	19,586,244
11	022000300000	Planning, Research & Statistics Department	5,098,494	3,741,768	10,200,000	435,000	4,423,560	8,300,000	12,723,560
12	22000300200	Monitoring & Evaluation	-	-	-	-	-	-	-
13	22000300300	Statistics	65,139,554	44,829,240	7,700,000	210,000	67,826,196	2,700,000	70,526,196
14	023400100100	Road & Communication Section	6,532,598	4,355,065	4,100,000	2,020,000	8,837,409	2,100,000	10,937,409
15	023400100200	Mechanical Section	8,371,431	5,092,465	8,500,000	12,084,234	9,829,667	13,000,000	22,829,667
16	023400100300	Electrical Section	6,800,219	4,533,478	105,200,000	146,193,586	9,139,821	201,700,000	210,839,821
17	023400100400	Land & Survey Section	4,357,394	2,904,928	600,000	150,000	6,929,173	600,000	7,529,173
18	023400100500	Building Section	7,069,570	4,715,095	7,100,000	2,665,100	8,911,662	4,200,000	13,111,662
	50000000000	SOCIAL SECTOR	1,155,810,847	773,649,056	253,823,880	133,237,298	1,300,646,049	231,323,880	1,514,869,929
19	051700000000	Local Education Authority	-	-	-	-	-	-	-
20	051700100100	Education (Non-Teaching Staff)	358,453,132	240,302,088	7,000,000	2,235,000	131,371,620	6,000,000	137,371,620
21	051700100200	Education (Teaching Staff)	425,277,579	283,518,383	60,000,000	35,814,973	852,184,055	-	852,184,055
22	051700100300	Adult Education	-	-	7,157,880	-	-	7,157,880	7,157,880
23	051700100400	Other Education	-	-	-	-	-	-	-
24	052100100100	Preventive (Water, Sanitation and Hygiene)	103,429,256	68,952,850	18,000,000	1,750,000	135,147,462	18,000,000	136,047,462
25	052100100200	Curative	222,917,025	148,611,349	9,500,000	1,400,000	138,996,929	25,000,000	163,996,929
26	052100100300	Rural Water Supply	3,432,013	2,410,357	19,000,000	8,310,569	3,300,251	15,000,000	18,300,251
27	055200100100	Traditional Officer (District Head Office)	-	-	100,000,000	54,540,200	-	120,000,000	120,000,000
28	055100100100	Community Development Section	11,549,634	7,829,252	11,200,000	15,449,000	10,976,880	10,600,000	21,576,880
29	055100100200	Information, Youth, Sport & Culture	8,983,818	6,820,121	3,080,000	5,020,000	8,678,796	6,080,000	14,758,796
30	055100100300	Social Welfare Section	9,894,804	6,940,073	16,686,000	8,717,556	9,639,672	21,686,000	31,325,672
31	055100100400	Trade Section and Cooperatives	11,873,586	8,264,583	2,200,000	-	10,350,384	1,800,000	12,150,384
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**KAZAURE LOCAL GOVERNMENT**  
**2024 Approved Estimates - Recurrent Expenditure**

S/N	Code	Administrative Entity	2024 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
CONSOLIDATED SUMMARY			1,696,524,537	942,723,880	2,639,248,417
	10000000000	ADMINISTRATIVE SECTOR	156,803,145	111,500,000	268,303,145
1	011100100100	Office of the Chairman	49,276,462	41,500,000	90,776,462
2	011200100100	Legislative Council	34,900,220	28,000,000	62,900,220
3	012500100100 - Administration &	Administration & General Services	72,626,463	42,000,000	114,626,463
4	014800100100	Local Government Electoral Office	-	-	-
	20000000000	ECONOMIC SECTOR	256,175,343	599,900,000	856,075,343
10	021500100100	Agriculture Section	14,063,439	2,000,000	16,063,439
11	021500100200	Forestry Section	4,808,438	1,800,000	6,608,438
12	021500100300	Livestock Section (Vetrinary)	12,433,416	2,500,000	14,933,416
7	022000100100 - Treasury Accoun	Treasury Account Section	93,251,251	354,300,000	447,551,251
9	022000100300	Internal Audit	2,335,067	500,000	2,835,067
	022000300000	Planning, Research & Statistics Department	4,423,560	8,300,000	12,723,560
	22000300200	Monitoring & Evaluation	-	-	-
	22000300300	Statistics	67,826,196	2,700,000	70,526,196
8	022000100100 - Treasury Revenu	Treasury Revenue Section	13,386,244	6,200,000	19,586,244
13	023400100100	Road & Communication Section	8,837,409	2,100,000	10,937,409
14	023400100200	Mechanical Section	9,829,667	13,000,000	22,829,667
15	023400100300	Electrical Section	9,139,821	201,700,000	210,839,821
16	023400100400	Land & Survey Section	6,929,173	600,000	7,529,173
17	023400100500	Building Section	8,911,662	4,200,000	13,111,662
	30000000000	SOCIAL SECTOR	1,283,546,049	231,323,880	1,514,869,929
18	051700000000	Local Education Authority	-	-	-
19	051700100100	Education (Non-Teaching Staff)	131,371,620	6,000,000	137,371,620
20	051700100200	Education (Teaching Staff)	852,184,055	-	852,184,055
21	051700100300	Adult Education	-	7,157,880	7,157,880
22	051700100400	Other Education	-	-	-
23	052100100100	Preventive (Water, Sanitation and Hygiene)	118,047,462	18,000,000	136,047,462

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

S/N	Code	Administrative Entity	2024 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
24	052100100200	Curative	138,996,929	25,000,000	163,996,929
25	052100100300	Rural Water Supply	3,300,251	15,000,000	18,300,251
26	055200100100	Traditional Officer (District Head Office)	-	120,000,000	120,000,000
27	055100100100	Community Development Section	10,976,880	10,600,000	21,576,880
28	055100100200	Information, Youth, Sport & Culture	8,678,796	6,080,000	14,758,796
29	055100100300	Social Welfare Section	9,639,672	21,686,000	31,325,672
30	055100100400	Trade Section and Cooperatives	10,350,384	1,800,000	12,150,384

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity: 011100100100 - Office of the Chairman				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	49,276,462	36,776,462	27,978,262
22	OTHER RECURRENT EXPENDITURE	41,500,000	45,500,000	18,534,000
	TOTAL:	90,776,462	82,276,462	46,512,262
2101	SALARY	49,276,462	36,776,462	27,978,262
210101	Salaries and Wages	15,836,604	15,836,604	11,877,453
21010101	Basic Salary	15,836,604	15,836,604	11,877,453
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	33,439,858	20,939,858	16,100,809
210201	Allowances	33,439,858	20,939,858	16,100,809
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance	1,583,658	1,583,658	1,187,744
21020107	Entertainment	1,583,658	1,583,658	1,187,744
21020109	Leave Transport Grant	1,583,658	1,583,658	1,583,658
21020110	Overtime			
21020117	Domestic Staff Allowance	6,334,644	6,334,644	4,750,983
21020118	Personal Assistant Allowance			
21020122	Motor Vehicle Maintenance Allowance	6,334,644	6,334,644	4,750,983
21020123	Constituency Allowance	352,274	352,274	264,205
21020124	Newspaper Allowance			
21020125	Accommodation Allowance	3,167,322	3,167,322	2,375,492
21020134	Allowance for Committee Chairmen (LG Council)			
21020138	Furniture Allowance			
21020144	Legislative Allowances			
21020146	Arrears of Allowances			
22021076	Once-in-4-Years Furniture Allowance	12,500,000		
210202	Social Contribution	-	-	-
21020201	Health Insurance Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
21020204	Employee Compensation Fund	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 011100100100 - Office of the Chairman</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>41,500,000</b>	<b>45,500,000</b>	<b>18,534,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>10,000,000</b>	<b>5,000,000</b>	<b>5,904,000</b>
22020101	Local Travel & Transport - Training			-
22020102	Local Travel & Transport - Others	5,000,000	5,000,000	5,904,000
22020103	International Travel & Transport - Training	5,000,000		
22020104	International Travel & Transport - Others			
<b>220202</b>	<b>Utilities General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020204	Satellites Broadcasting Access Charges			
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020301	Office Materials and Consumables			-
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020401	Maintenance of Motor Vehicles / Transport Equipment			
22020402	Maintenance of Office Furniture			
22020403	Maintenance of office Building / Residential Quarters			
22020404	Maintenance of office / IT Equipment			
22020405	Maintenance of Plants / Generators			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	<b>4,000,000</b>	<b>1,500,000</b>	<b>3,300,000</b>
22020501	Local Training	4,000,000	1,500,000	3,300,000
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
<b>220206</b>	<b>Other Services - General</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>8,000,000</b>
22020601	Security Services			-
22020604	Security Vote (Including Operations)	12,000,000	12,000,000	8,000,000

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020605	Cleaning and Fumigation Services			
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<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			
22020702	Information Technology Consulting			
<hr/>				
<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			
<hr/>				
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
22020902	Insurance Premium			
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**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>15,500,000</b>	<b>2,000,000</b>	<b>1,330,000</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	3,000,000	2,000,000	1,330,000
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements			
22021005	FAAC Meetings / Disbursement meetings			
22021007	Welfare Packages			
22021076	Once in Four Years Funitures Allowance		12,500,000	
22021077	Once in Four Years Severance Allowance	12,500,000	12,500,000	
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-		
22030101	Motor Cycle Advances			
22030105	Spectacle Advances			
22030106	Motor Vehicle Advance			
22030107	Furnishing 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			

KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 011200100100 - Legislative Council

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>34,900,220</b>	<b>22,400,220</b>	<b>16,800,157</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>28,000,000</b>	<b>45,000,000</b>	<b>21,116,644</b>
	<b>TOTAL:</b>	<b>62,900,220</b>	<b>67,400,220</b>	<b>37,916,801</b>
<b>2101</b>	<b>SALARY</b>	<b>34,900,220</b>	<b>22,400,220</b>	<b>16,800,157</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>8,960,088</b>	<b>8,960,088</b>	<b>6,720,066</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>25,940,132</b>	<b>13,440,132</b>	<b>10,080,091</b>
<b>210201</b>	<b>Allowances</b>	<b>25,940,132</b>	<b>13,440,132</b>	<b>10,080,091</b>
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance	896,006	896,006	672,005
21020107	Entertainment	896,006	896,006	672,005
21020109	Leave Transport Grant	896,006	896,006	672,005
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance/Accomadation Allowance	1,792,019	1,792,019	1,344,014
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	3,584,038	3,584,038	2,688,024
21020122	Motor Vehicle Maintenance Allowance	3,584,038	3,584,038	2,688,024
21020123	Constituency Allowance	1,792,019	1,792,019	1,344,014
21020137	Medical Allowance			
22021076	Once-in-4-Years Furniture Allowance	12,500,000		
<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			



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 011200100100 - Legislative Council</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>28,000,000</b>	<b>45,000,000</b>	<b>21,116,644</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>-</b>	<b>500,000</b>	<b>675,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others		500,000	675,000
<b>220202</b>	<b>Utilities General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>-</b>	<b>2,500,000</b>	<b>1,200,000</b>
22020301	Office Materials and Consumables		1,500,000	520,000
22020305	Printing of Non-security Documents		1,000,000	680,000
<b>220204</b>	<b>Maintenance Services - General</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>
22020402	Maintenance of Office Furniture		1,000,000	
22020406	Other Maintenance Services		1,000,000	
<b>220205</b>	<b>Training – General</b>	<b>-</b>	<b>1,000,000</b>	<b>600,000</b>
22020501	Local Training		1,000,000	600,000
<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>18,000,000</b>	<b>12,000,000</b>	<b>10,500,000</b>
22020701	Financial Consulting	18,000,000	12,000,000	10,500,000
<b>220208</b>	<b>Fuel and Lubricant – General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>2,000,000</b>	<b>14,500,000</b>	<b>200,000</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	2,000,000	2,000,000	200,000
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021076	Once In Four Years Furnitures Allowance		12,500,000	
22021077	Once In Four Years Severance Allowance	8,000,000	12,500,000	7,941,644
<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>	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity: 012500100100 - Administration & General Services				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	72,626,463	72,852,520	55,106,433
22	OTHER RECURRENT EXPENDITURE	42,000,000	36,000,000	43,649,777
	TOTAL:	114,626,463	108,852,520	98,756,210
2101	SALARY	72,626,463	72,852,520	55,106,433
210101	Salaries and Wages	36,990,096	37,405,548	28,054,161
21010101	Basic Salary	36,990,096	37,405,548	28,054,161
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	35,636,367	35,446,972	27,052,272
210201	Allowances	35,636,367	35,446,972	27,052,272
21020103	Transport Allowance	7,397,964	7,879,860	5,909,895
21020104	Rent Supplement	6,666,516	5,850,695	4,388,021
21020105	Meal Subsidy	2,735,796	2,892,468	2,169,351
21020106	Utility Allowance	1,919,256	2,022,204	1,516,653
21020107	Entertainment	32,376	41,364	31,022
21020109	Leave Transport Grant	3,562,020	4,759,620	3,569,715
21020110	Leave Bonus (5%)	1,761,071	1,868,177	1,868,177
21020112	Inducement Allowance/Responsibility Allowance	1,492,592	240,000	180,000
21020113	Hazard / Hardship Allowance	1,070,292		
21020117	Domestic Staff Allowance	720,000	1,080,000	810,000
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	8,278,484	8,812,584	6,609,438
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 012500100100 - Administration &amp; General Services</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>42,000,000</b>	<b>36,000,000</b>	<b>43,649,777</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,685,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	2,685,000
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000</b>	<b>5,000,000</b>	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	1,000,000	5,000,000	
<b>220205</b>	<b>Training – General</b>	<b>5,000,000</b>	<b>4,000,000</b>	<b>3,300,000</b>
22020501	Local Training	5,000,000	4,000,000	3,300,000
<b>220206</b>	<b>Other Services - General</b>	<b>30,000,000</b>	<b>20,000,000</b>	<b>30,345,777</b>
22020604	Security Vote (Including Operation Salama)	30,000,000	20,000,000	30,345,777
<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)			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>4,000,000</b>	<b>5,000,000</b>	<b>7,319,000</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)	4,000,000	5,000,000	7,319,000
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>	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	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			
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			

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 011100100100 - Local Government Electoral Office</b>				
2202	GOODS AND SERVICES	-	-	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
22020301	Office Materials and Consumables			-
<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)			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
<hr/>				
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<hr/>				
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<hr/>				
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-
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## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 021500100100 - Agriculture Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>14,063,439</b>	<b>14,807,750</b>	<b>10,612,183</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>2,000,000</b>	<b>4,000,000</b>	<b>550,000</b>
	<b>TOTAL:</b>	<b>16,063,439</b>	<b>18,807,750</b>	<b>11,162,183</b>
<b>2101</b>	<b>SALARY</b>	<b>14,063,439</b>	<b>14,807,750</b>	<b>10,612,183</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,940,088</b>	<b>8,159,904</b>	<b>6,180,291</b>
21010101	Basic Salary	7,940,088	8,159,904	6,180,291
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>6,123,351</b>	<b>6,647,846</b>	<b>4,431,892</b>
<b>210201</b>	<b>Allowances</b>	<b>6,123,351</b>	<b>6,647,846</b>	<b>4,431,892</b>
21020103	Transport Allowance	1,477,632	1,599,156	1,066,104
21020104	Rent Supplement	1,588,131	1,735,998	1,157,332
21020105	Meal Subsidy	648,396	701,508	467,672
21020106	Utility Allowance	450,840	474,800	316,528
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	1,958,352	2,136,384	1,424,256
<b>210202</b>	<b>Social Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>
21030104	Contract Staff Gratuity			

**22 OTHER RECURRENT EXPENDITURE**

Administrative Entity: 021500100100 - Agriculture Section

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>2,000,000</b>	<b>4,000,000</b>	<b>550,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000</b>	<b>500,000</b>	<b>550,000</b>
22020301	Office Materials and Consumables	500,000	500,000	550,000
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000</b>	<b>3,000,000</b>	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	1,000,000	3,000,000	
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			
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>	-	-	-

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<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: 021500100200 - Forestry Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>4,808,438</b>	<b>3,867,933</b>	<b>3,179,085</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>1,800,000</b>	<b>2,000,000</b>	<b>-</b>
	<b>TOTAL:</b>	<b>6,608,438</b>	<b>5,867,933</b>	<b>3,179,085</b>
<b>2101</b>	<b>SALARY</b>	<b>4,808,438</b>	<b>3,867,933</b>	<b>3,179,085</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>2,485,296</b>	<b>1,947,480</b>	<b>1,898,784</b>
21010101	Basic Salary	2,485,296	1,947,480	1,898,784
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>2,323,142</b>	<b>1,920,453</b>	<b>1,280,301</b>
<b>210201</b>	<b>Allowances</b>	<b>2,323,142</b>	<b>1,920,453</b>	<b>1,280,301</b>
21020103	Transport Allowance	469,596	403,572	269,048
21020104	Rent Supplement	497,115	389,496	259,664
21020105	Meal Subsidy	217,368	178,044	118,696
21020106	Utility Allowance	143,160	123,120	82,080
21020107	Entertainment			
21020109	Leave Transport Grant	248,528	194,749	129,832
21020110	Leave Bonus (5%)	124,263	97,376	64,917
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	623,112	534,096	356,064
<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: 021500100200 - Forestry Section

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
2202	GOODS AND SERVICES	1,800,000	2,000,000	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000</b>	<b>1,000,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	1,000,000	
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000</b>	<b>1,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables	500,000	1,000,000	
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000</b>	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	1,000,000		
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

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

Administrative Entity: 021500100300 - Livestock Section (Vetrinary)

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>12,433,416</b>	<b>21,838,812</b>	<b>13,671,124</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>-</b>
	<b>TOTAL:</b>	<b>14,933,416</b>	<b>24,838,812</b>	<b>13,671,124</b>
<b>2101</b>	<b>SALARY</b>	<b>12,433,416</b>	<b>21,838,812</b>	<b>13,671,124</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,682,008</b>	<b>9,671,040</b>	<b>5,559,276</b>
21010101	Basic Salary	6,682,008	9,671,040	5,559,276
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>5,751,408</b>	<b>12,167,772</b>	<b>8,111,848</b>
<b>210201</b>	<b>Allowances</b>	<b>5,751,408</b>	<b>12,167,772</b>	<b>8,111,848</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	720,000	900,000	600,000
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance		48,000	32,000
21020137	Medical Allowance		1,222,740	815,160
21020149	Consolidated Allowance	5,031,408	9,997,032	6,664,688
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
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<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 021500100300 - Livestock Section (Vetrinary)</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>2,500,000</b>	<b>3,000,000</b>	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>500,000</b>	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	
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<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>2,500,000</b>	-
22020301	Office Materials and Consumables	1,000,000	2,500,000	
22020305	Printing of Non-security Documents			
<hr/>				
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000</b>	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	1,000,000		
<hr/>				
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<hr/>				
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<hr/>				
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			
<hr/>				
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
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: 022000100100 - Treasury Account Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>93,251,251</b>	<b>32,419,790</b>	<b>23,090,886</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>354,300,000</b>	<b>354,000,000</b>	<b>115,467,499</b>
	<b>TOTAL:</b>	<b>447,551,251</b>	<b>386,419,790</b>	<b>138,558,385</b>
<b>2101</b>	<b>SALARY</b>	<b>93,251,251</b>	<b>32,419,790</b>	<b>23,090,886</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>17,977,908</b>	<b>17,510,712</b>	<b>12,565,728</b>
21010101	Basic Salary	17,977,908	17,510,712	12,565,728
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>75,273,343</b>	<b>14,909,078</b>	<b>10,525,158</b>
<b>210201</b>	<b>Allowances</b>	<b>75,273,343</b>	<b>14,909,078</b>	<b>10,525,158</b>
21020103	Transport Allowance	2,320,440	2,427,132	1,820,349
21020104	Rent Supplement	4,201,150	4,048,322	3,036,240
21020105	Meal Subsidy	1,020,864	1,068,636	801,477
21020106	Utility Allowance	747,816	774,348	580,761
21020107	Entertainment	25,176		
21020109	Leave Transport Grant	2,449,721	2,328,566	1,746,423
21020110	Leave Bonus (5%)	939,664	875,530	
21020112	Inducement Allowance			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	720,000	360,000	270,000
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,848,512	3,026,544	2,269,908
22021078	17% Pension LGC Staff	60,000,000		
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension			
<hr/>				
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<hr/>				
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 022000100100 - Treasury Account Section</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>354,300,000</b>	<b>354,000,000</b>	<b>115,467,499</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>220,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	220,000
<hr/>				
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>2,050,267</b>
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	3,000,000	3,000,000	2,050,267
<hr/>				
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<hr/>				
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<hr/>				
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<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>300,000</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)	300,000		
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>200,000,000</b>	<b>210,000,000</b>	<b>31,362,698</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021041	Contingency	200,000,000	150,000,000	
22021078	17% Contribution to L.G Staff Pension		60,000,000	31,362,698
<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>22,624,334</b>
22040103	Grants & Contributions to State Agencies (LGSC, LGA & M	50,000,000	40,000,000	22,624,334
<b>220701</b>	<b>Transfer to Fund Recurrent Expenditure - Payments</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>59,210,200</b>
22070105	Stabilization Funds	100,000,000	100,000,000	59,210,200

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 014800100100 - Internal Audit

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,335,067</b>	<b>2,250,911</b>	<b>1,638,038</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>500,000</b>	<b>300,000</b>	<b>210,000</b>
	<b>TOTAL:</b>	<b>2,835,067</b>	<b>2,550,911</b>	<b>1,848,038</b>
<b>2101</b>	<b>SALARY</b>	<b>2,335,067</b>	<b>2,250,911</b>	<b>1,638,038</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,399,536</b>	<b>1,337,196</b>	<b>1,002,897</b>
21010101	Basic Salary	1,399,536	1,337,196	1,002,897
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>935,531</b>	<b>913,715</b>	<b>635,141</b>
<b>210201</b>	<b>Allowances</b>	<b>935,531</b>	<b>913,715</b>	<b>635,141</b>
21020103	Transport Allowance	151,032	151,032	113,274
21020104	Rent Supplement	279,900	267,434	200,575
21020105	Meal Subsidy	66,480	66,480	49,860
21020106	Utility Allowance	50,160	50,160	37,620
21020107	Entertainment			
21020109	Leave Transport Grant	139,950	133,717	100,288
21020110	Leave Bonus (5%)	69,977	66,860	
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020137	Medical Allowance	178,032	178,032	133,524
<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>500,000</b>	<b>300,000</b>	<b>210,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000</b>	<b>100,000</b>	<b>85,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	100,000	85,000

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>300,000</b>	<b>200,000</b>	<b>125,000</b>
22020301	Office Materials and Consumables	300,000	200,000	125,000
<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>			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<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>13,386,244</b>	<b>13,239,290</b>	<b>9,683,570</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>6,200,000</b>	<b>8,700,000</b>	<b>3,670,000</b>
	<b>TOTAL:</b>	<b>19,586,244</b>	<b>21,939,290</b>	<b>13,353,570</b>
<b>2101</b>	<b>SALARY</b>	<b>13,386,244</b>	<b>13,239,290</b>	<b>9,683,570</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,830,808</b>	<b>6,555,852</b>	<b>4,916,844</b>
21010101	Basic Salary	6,830,808	6,555,852	4,916,844
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>6,555,436</b>	<b>6,683,438</b>	<b>4,766,726</b>
<b>210201</b>	<b>Allowances</b>	<b>6,555,436</b>	<b>6,683,438</b>	<b>4,766,726</b>
21020103	Transport Allowance	1,280,592	1,335,672	1,001,754
21020104	Rent Supplement	1,560,312	1,401,177	1,050,882
21020105	Meal Subsidy	562,044	577,776	433,332
21020106	Utility Allowance	391,800	390,480	292,860
21020107	Entertainment			
21020109	Leave Transport Grant	712,920	781,196	585,896
21020110	Leave Bonus (5%)	356,464	327,801	
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,691,304	1,869,336	1,402,002
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 022000100100 - Treasury Revenue Section</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>6,200,000</b>	<b>8,700,000</b>	<b>3,670,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000</b>	<b>200,000</b>	<b>20,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	20,000
<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>3,000,000</b>	<b>2,150,000</b>
22020301	Office Materials and Consumables	1,000,000	1,000,000	
22020305	Printing of Non-security Documents	1,000,000	2,000,000	2,150,000
<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>	<b>1,000,000</b>	<b>5,500,000</b>	<b>1,500,000</b>
22020701	Financial Consulting	1,000,000	5,500,000	1,500,000
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

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

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 022000300000 - Planning, Research &amp; Statistics Depart

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>4,423,560</b>	<b>5,098,494</b>	<b>3,741,768</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>8,300,000</b>	<b>10,200,000</b>	<b>435,000</b>
	<b>TOTAL:</b>	<b>12,723,560</b>	<b>15,298,494</b>	<b>4,176,768</b>
<b>2101</b>	<b>SALARY</b>	4,423,560	5,098,494	3,741,768
<b>210101</b>	<b>Salaries and Wages</b>	2,251,068	2,789,436	2,092,077
21010101	Basic Salary	2,251,068	2,789,436	2,092,077
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>2,172,492</b>	<b>2,309,058</b>	<b>1,649,691</b>
<b>210201</b>	<b>Allowances</b>	2,172,492	2,309,058	1,649,691
21020103	Transport Allowance	234,708	310,224	232,668
21020104	Rent Supplement	450,216	558,880	419,160
21020105	Meal Subsidy	102,384	135,624	101,718
21020106	Utility Allowance	78,948	104,028	78,021
21020107	Entertainment	16,188	12,588	9,441
21020109	Leave Transport Grant	225,000	278,000	208,500
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime /Responsibility Allowance	300,000	139,470	
21020112	Inducement Allowance			22,500
21020113	Hazard / Hardship Allowance	138,000	54,240	40,680
21020117	Domestic Staff Allowance	360,000	360,000	270,000
21020137	Medical Allowance	267,048	356,004	267,003
<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			

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 022000300000 - Planning, Research & Statistics Depart				
2202	GOODS AND SERVICES	8,300,000	10,200,000	435,000
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000</b>	<b>200,000</b>	<b>225,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	200,000	225,000
<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>2,000,000</b>	-
22020301	Office Materials and Consumables	2,000,000	2,000,000	
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000</b>	<b>3,000,000</b>	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	1,000,000	3,000,000	
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>2,000,000</b>	<b>5,000,000</b>	<b>210,000</b>
22020701	Financial Consulting	2,000,000	5,000,000	210,000
<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>	-	-	-



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>3,000,000</b>	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	3,000,000		
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

## Administrative Entity: 22000300200 - Monitoring &amp; 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 &amp; Evaluation

<b>2202</b>	<b>GOODS AND SERVICES</b>	-	-	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
22020101	Local Travel & Transport - Training			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
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			

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<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: 22000300300 - Statistics

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>67,826,196</b>	<b>65,139,554</b>	<b>44,829,240</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>2,700,000</b>	<b>7,700,000</b>	<b>210,000</b>
	<b>TOTAL:</b>	<b>70,526,196</b>	<b>72,839,554</b>	<b>45,039,240</b>
<b>2101</b>	<b>SALARY</b>	<b>67,826,196</b>	<b>65,139,554</b>	<b>44,829,240</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>31,360,884</b>	<b>30,349,236</b>	<b>22,761,927</b>
21010101	Basic Salary	31,360,884	30,349,236	22,761,927
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>36,465,312</b>	<b>34,790,318</b>	<b>22,067,313</b>
<b>210201</b>	<b>Allowances</b>	<b>36,465,312</b>	<b>34,790,318</b>	<b>22,067,313</b>
21020103	Transport Allowance	7,970,232	6,514,320	4,342,880
21020104	Rent Supplement	6,272,088	5,133,060	3,422,040
21020105	Meal Subsidy	3,606,876	1,878,720	125,248
21020106	Utility Allowance	1,891,320	2,815,536	1,877,024
21020107	Entertainment	-	2,580,396	1,720,264
21020109	Leave Transport Grant	2,612,232	1,290,198	860,132
21020110	Leave Bonus (5%)	1,305,960	233,904	156,936
21020111	In-lieu of Overtime /Responsibility Allowance	240,000	3,622,896	2,415,264
21020112	Inducement Allowance	951,024	763,220	508,813
21020113	Hazard / Hardship Allowance	-	700,404	466,936
21020117	Domestic Staff Allowance	-	-	-
21020137	Medical Allowance	11,615,580	9,257,664	6,171,776
<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	-	-	-

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 22000300300 - Statistics</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>2,700,000</b>	<b>7,700,000</b>	<b>210,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000</b>	<b>200,000</b>	<b>210,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	210,000
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000</b>	<b>1,000,000</b>	-
22020301	Office Materials and Consumables	500,000	1,000,000	
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
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>	<b>2,000,000</b>	<b>6,500,000</b>	-
22020701	Financial Consulting	2,000,000	6,500,000	
<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)			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

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

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 023400100100 - Road &amp; Communication Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>8,837,409</b>	<b>6,532,598</b>	<b>4,355,065</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>2,100,000</b>	<b>4,100,000</b>	<b>2,020,000</b>
	<b>TOTAL:</b>	<b>10,937,409</b>	<b>10,632,598</b>	<b>6,375,065</b>

<b>2101</b>	<b>SALARY</b>	<b>8,837,409</b>	<b>6,532,598</b>	<b>4,355,065</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>6,719,259</b>	<b>3,376,188</b>	<b>2,250,792</b>
21010101	Basic Salary	6,719,259	3,376,188	2,250,792
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>2,118,150</b>	<b>3,156,410</b>	<b>2,104,273</b>
<b>210201</b>	<b>Allowances</b>	<b>2,118,150</b>	<b>3,156,410</b>	<b>2,104,273</b>

21020103	Transport Allowance	419,736	632,940	421,960
21020104	Rent Supplement	483,645	709,850	473,233
21020105	Meal Subsidy	186,060	280,428	186,952
21020106	Utility Allowance	131,880	199,680	133,120
21020107	Entertainment	241,822	354,912	236,608
21020109	Leave Transport Grant	120,911	177,456	118,304
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	534,096	801,144	534,096

<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: 023400100100 - Road & Communication Section

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>2,100,000</b>	<b>4,100,000</b>	<b>2,020,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	100,000	100,000	

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	-
22020301	Office Materials and Consumables	1,000,000	1,000,000	
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>2,020,000</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	1,000,000	3,000,000	2,020,000
<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>	-	-	-



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<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: 023400100200 - Mechanical Section**

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>9,829,667</b>	<b>8,371,431</b>	<b>5,092,465</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>13,000,000</b>	<b>8,500,000</b>	<b>12,084,234</b>
	<b>TOTAL:</b>	<b>22,829,667</b>	<b>16,871,431</b>	<b>17,176,699</b>
<b>2101</b>	<b>SALARY</b>	9,829,667	8,371,431	5,092,465
<b>210101</b>	<b>Salaries and Wages</b>	7,461,975	4,168,752	2,290,680
21010101	Basic Salary	7,461,975	4,168,752	2,290,680
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>2,367,692</b>	<b>4,202,679</b>	<b>2,801,785</b>
<b>210201</b>	<b>Allowances</b>	2,367,692	4,202,679	2,801,785
21020103	Transport Allowance	488,580	882,660	588,440
21020104	Rent Supplement	505,792	858,381	572,254
21020105	Meal Subsidy	216,624	389,328	259,552
21020106	Utility Allowance	153,240	271,320	180,880
21020107	Entertainment	253,896	429,191	286,127
21020109	Leave Transport Grant	126,448	214,591	143,060
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	623,112	1,157,208	771,472
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 023400100200 - Mechanical Section</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>13,000,000</b>	<b>8,500,000</b>	<b>12,084,234</b>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>7,000,000</b>	<b>2,500,000</b>	<b>2,000,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others (Gov. Approved S.O	7,000,000	2,500,000	2,000,000
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>500,000</b>
22020301	Office Materials and Consumables	1,000,000	1,000,000	500,000
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>9,584,234</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000	5,000,000	9,584,234
<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			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22021044	Committees and Commissions			
<hr/>				
<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>	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 023400100300 - Electrical Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>9,139,821</b>	<b>6,800,219</b>	<b>4,533,478</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>201,700,000</b>	<b>105,200,000</b>	<b>146,193,586</b>
	<b>TOTAL:</b>	<b>210,839,821</b>	<b>112,000,219</b>	<b>150,727,064</b>
<b>2101</b>	<b>SALARY</b>	<b>9,139,821</b>	<b>6,800,219</b>	<b>4,533,478</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,141,323</b>	<b>3,619,152</b>	<b>2,412,768</b>
21010101	Basic Salary	7,141,323	3,619,152	2,412,768
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,998,498</b>	<b>3,181,067</b>	<b>2,120,710</b>
<b>210201</b>	<b>Allowances</b>	<b>1,998,498</b>	<b>3,181,067</b>	<b>2,120,710</b>
21020103	Transport Allowance	364,236	570,768	380,512
21020104	Rent Supplement	520,214	824,240	549,493
21020105	Meal Subsidy	160,848	252,540	168,360
21020106	Utility Allowance	117,960	182,040	121,360
21020107	Entertainment	260,107	440,788	293,858
21020109	Leave Transport Grant	130,053	198,563	132,375
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	445,080	712,128	474,752
<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			

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 023400100300 - Electrical Section				
2202	GOODS AND SERVICES	201,700,000	105,200,000	146,193,586
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>200,000</b>	<b>200,000</b>	<b>57,500</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	57,500
<b>220202</b>	<b>Utilities General</b>	<b>500,000</b>	<b>4,000,000</b>	<b>730,150</b>
22020202	Telephone Charges			
22020201	Electricity Charges	500,000	4,000,000	730,150
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables	1,000,000	1,000,000	
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>200,000,000</b>	<b>100,000,000</b>	<b>145,405,936</b>
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	200,000,000	100,000,000	145,405,936
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>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

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

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 023400100400 - Land &amp; Survey Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>6,929,173</b>	<b>4,357,394</b>	<b>2,904,928</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>600,000</b>	<b>600,000</b>	<b>150,000</b>
	<b>TOTAL:</b>	<b>7,529,173</b>	<b>4,957,394</b>	<b>3,054,928</b>
<b>2101</b>	<b>SALARY</b>	<b>6,929,173</b>	<b>4,357,394</b>	<b>2,904,928</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>5,507,966</b>	<b>2,123,796</b>	<b>1,415,864</b>
21010101	Basic Salary	5,507,966	2,123,796	1,415,864
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,421,207</b>	<b>2,233,598</b>	<b>1,489,064</b>
<b>210201</b>	<b>Allowances</b>	<b>1,421,207</b>	<b>2,233,598</b>	<b>1,489,064</b>
21020103	Transport Allowance	282,048	419,736	279,824
21020104	Rent Supplement	325,144	527,587	351,724
21020105	Meal Subsidy	124,932	186,060	124,040
21020106	Utility Allowance	89,160	131,880	87,920
21020107	Entertainment	162,573	317,344	211,562
21020109	Leave Transport Grant	81,286	116,895	77,930
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	356,064	534,096	356,064
<b>210202</b>	<b>Social Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>
21030104	Contract Staff Gratuity			
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 023400100400 - Land & Survey Section				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>600,000</b>	<b>600,000</b>	<b>150,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	100,000	100,000	

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000</b>	<b>500,000</b>	<b>150,000</b>
22020301	Office Materials and Consumables	500,000	500,000	150,000
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>	-	-	-
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>	-	-	-



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<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>8,911,662</b>	<b>7,069,570</b>	<b>4,715,095</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>4,200,000</b>	<b>7,100,000</b>	<b>2,665,100</b>
	<b>TOTAL:</b>	<b>13,111,662</b>	<b>14,169,570</b>	<b>7,380,195</b>
<b>2101</b>	<b>SALARY</b>	<b>8,911,662</b>	<b>7,069,570</b>	<b>4,715,095</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>7,092,951</b>	<b>4,071,312</b>	<b>2,714,258</b>
21010101	Basic Salary	7,092,951	4,071,312	2,714,258
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,818,711</b>	<b>2,998,258</b>	<b>2,000,837</b>
<b>210201</b>	<b>Allowances</b>	<b>1,818,711</b>	<b>2,998,258</b>	<b>2,000,837</b>
21020103	Transport Allowance	302,064	515,268	345,512
21020104	Rent Supplement	529,896	814,568	543,045
21020105	Meal Subsidy	132,960	227,328	151,552
21020106	Utility Allowance	100,320	168,120	112,080
21020107	Entertainment			
21020109	Leave Transport Grant	264,938	453,718	302,478
21020110	Leave Bonus (5%)	132,469	196,144	130,762
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	356,064	623,112	415,408
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-

**2103 SOCIAL BENEFITS**

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			
<b>22 OTHER RECURRENT EXPENDITURE</b>				
<b>Administrative Entity: 023400100500 - Building Section</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>4,200,000</b>	<b>7,100,000</b>	<b>2,665,100</b>
<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>220203</b>	<b>Materials and Supplies - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>125,000</b>
22020301	Office Materials and Consumables	1,000,000	1,000,000	125,000
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000</b>	<b>5,000,000</b>	<b>2,540,100</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	2,000,000	5,000,000	2,540,100
22020401	Maintenance of Motor Vehicles / Transport Equipment			
<b>220205</b>	<b>Training – General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
22020601	Security Services			-
22020602	Office Rent			
22020603	Residential Rent	1,000,000	1,000,000	
<b>220207</b>	<b>Consulting and Professional Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020701	Financial Consulting		-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost			-

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

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

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

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

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
21030104	Contract Staff Gratuity			

**22 OTHER RECURRENT EXPENDITURE**

Administrative Entity:051700100100 - Education (Local Education Authority)

2202	GOODS AND SERVICES	-	-	-
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials			
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			-
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting		-	-
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

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

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	131,371,620	358,453,132	240,302,088
22	OTHER RECURRENT EXPENDITURE	6,000,000	7,000,000	2,235,000
	TOTAL:	137,371,620	365,453,132	242,537,088
2101	SALARY	131,371,620	358,453,132	240,302,088
210101	Salaries and Wages	72,795,884	159,700,836	106,467,224
21010101	Basic Salary	72,795,884	159,700,836	106,467,224
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	58,575,736	198,752,296	133,834,864
210201	Allowances	58,575,736	198,752,296	133,834,864
21020103	Transport Allowance	11,968,356	25,265,748	16,843,832
21020104	Rent Supplement	14,800,776	31,938,504	21,292,336
21020105	Meal Subsidy	5,163,168	11,216,988	7,477,992
21020106	Utility Allowance	3,696,480	7,839,120	5,226,080
21020107	Entertainment			
21020109	Leave Transport Grant	7,280,140		
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)		15,967,968	10,645,312
21020156	Professional Teaching Allowance		43,916,592	29,277,728
21020113	Hazard / Hardship Allowance		31,938,504	21,292,336
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance	15,666,816	30,668,872	21,779,248
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			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity:051700100100 - Education (Non-Teaching Staff)</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>6,000,000</b>	<b>7,000,000</b>	<b>2,235,000</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			
22020310	Teaching Aids, Laboratory and Instructional Materials			
<b>220204</b>	<b>Maintenance Services - General</b>	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
<b>220205</b>	<b>Training – General</b>	-	-	-
22020501	Local Training			
<b>220206</b>	<b>Other Services - General</b>	-	-	-
22020601	Security Services			
<b>220207</b>	<b>Consulting and Professional Services</b>	-	-	-
22020701	Financial Consulting			
<b>220208</b>	<b>Fuel and Lubricant – General</b>	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	-	-	-



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
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>6,000,000</b>	<b>7,000,000</b>	<b>2,235,000</b>
<b>220402</b>	<b>Foreign Grants and Contributions</b>			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	852,184,055	425,277,579	283,518,383
22	OTHER RECURRENT EXPENDITURE	-	60,000,000	35,814,973
	TOTAL:	852,184,055	485,277,579	319,333,356
2101	SALARY	852,184,055	425,277,579	283,518,383
210101	Salaries and Wages	402,836,243	206,387,764	137,591,842
21010101	Basic Salary	402,836,243	206,387,764	137,591,842
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	449,347,812	218,889,815	145,926,541
210201	Allowances	449,347,812	218,889,815	145,926,541
21020103	Transport Allowance	40,624,284	29,337,094	19,558,062
21020104	Rent Supplement	61,802,628	41,275,536	27,517,024
21020105	Meal Subsidy	18,096,696	12,696,352	8,464,234
21020106	Utility Allowance	15,288,980	9,262,568	6,175,045
21020107	Entertainment			
21020109	Leave Transport Grant	31,671,872	20,636,492	13,757,661
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)	95,102,860	28,087,680	18,725,120
21020156	Professional Teaching Allowance	76,603,404	41,275,536	27,517,024
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance	50,157,088	36,318,557	24,212,371
21020156	Professional Teaching Allowance (TSS - 27.5%)			
22021080	17% Pension to L.E.A Staff	60,000,000		
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2202	GOODS AND SERVICES	-	60,000,000	35,814,973
<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)			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>-</b>	<b>60,000,000</b>	<b>35,814,973</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021080	17% contribution to staff pension L E A		60,000,000	35,814,973
<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>

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 051700100300 - Adult Education

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	-	-	-
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>7,157,880</b>	<b>7,157,880</b>	-
	<b>TOTAL:</b>	<b>7,157,880</b>	<b>7,157,880</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%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance (Adult Education Tutors)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
<b>210202</b>	<b>Social Contribution</b>	-	-	-
21020202	17% Government Contributory Pension	-	-	-
<b>2103</b>	<b>SOCIAL BENEFITS</b>			
<b>210301</b>	<b>Social Benefits</b>	-	-	-
21030104	Contract Staff Gratuity			

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 051700100300 - Adult Education				
2202	GOODS AND SERVICES	7,157,880	7,157,880	-
<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)			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	7,157,880	7,157,880	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity: 051700100400 - Other Education				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

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

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

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

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hyg

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>118,047,462</b>	<b>103,429,256</b>	<b>68,952,850</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>18,000,000</b>	<b>18,000,000</b>	<b>1,750,000</b>
	<b>TOTAL:</b>	<b>136,047,462</b>	<b>121,429,256</b>	<b>70,702,850</b>
<b>2101</b>	<b>SALARY</b>	<b>136,047,462</b>	<b>121,429,256</b>	<b>70,702,850</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>54,158,892</b>	<b>48,487,312</b>	<b>32,324,874</b>
21010101	Basic Salary	54,158,892	48,487,312	32,324,874
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>81,888,570</b>	<b>72,941,944</b>	<b>38,377,976</b>
<b>210201</b>	<b>Allowances</b>	<b>63,888,570</b>	<b>54,941,944</b>	<b>36,627,976</b>
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment	21,360		
21020109	Leave Transport Grant	40,074		
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020113	Hazard / Hardship Allowance	5,240,148	4,920,000	3,280,000
21020117	Domestic Staff Allowance			
21020122	Consequential Increase	6,855,372	6,481,944	4,321,296
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance	89,016		
21020149	Consolidated Allowance (CONHESS)	51,642,600	43,540,000	29,026,680
<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			

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 052100100100 - Preventive (Water, Sanitation and Hyg</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>18,000,000</b>	<b>18,000,000</b>	<b>1,750,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>2,000,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	2,000,000	
<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>500,000</b>	<b>6,000,000</b>	<b>-</b>
22020301	Office Materials and Consumables (Sanitation and Hygien	500,000	6,000,000	
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>12,000,000</b>	<b>5,000,000</b>	<b>1,750,000</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services(Monthly Env. Sanitation)	12,000,000	5,000,000	1,750,000
<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>5,000,000</b>	<b>-</b>
22020701	Financial Consulting		5,000,000	
<b>220208</b>	<b>Fuel and Lubricant – General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020901	Bank Charges (Other than Interest)			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>5,000,000</b>	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers	5,000,000		
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
22040109	Grants to Communities and NGOs			
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity: 052100100200 - Curative				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	138,996,929	222,917,025	148,611,349
22	OTHER RECURRENT EXPENDITURE	25,000,000	9,500,000	1,400,000
	TOTAL:	163,996,929	232,417,025	150,011,349
2101	SALARY	138,996,929	222,917,025	148,611,349
210101	Salaries and Wages	68,226,735	104,164,977	69,443,317
21010101	Basic Salary	68,226,735	104,164,977	69,443,317
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	70,770,194	118,752,048	79,168,032
210201	Allowances	70,770,194	118,752,048	79,168,032
21020103	Transport Allowance		97,458,108	64,972,072
21020104	Rent Supplement		9,060,000	6,040,000
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance	5,860,986		
21020113	Hazard / Hardship Allowance	4,350,000	12,233,940	8,155,960
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	46,559,208		
22021079	17% Government Contributory Pension	14,000,000		
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension			
21020201	Health Insurance Contribution (JICHMA)			
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
<b>Administrative Entity: 052100100200 - Curative</b>				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>25,000,000</b>	<b>9,500,000</b>	<b>1,400,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
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>21,000,000</b>	<b>5,000,000</b>	<b>500,000</b>
22020301	Office Materials and Consumables	3,000,000	5,000,000	500,000
22020307	Drugs, Vaccines & Medical Supplies/Free Meternal- and new born child Health Care.	18,000,000		
<b>220204</b>	<b>Maintenance Services - General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020402	Maintenance of Office Furniture			
22020421	Maintenance of Health Institution Buildings			
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>3,000,000</b>	<b>900,000</b>
22020701	Financial Consulting		3,000,000	900,000
<b>220208</b>	<b>Fuel and Lubricant – General</b>	<b>-</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
<b>220209</b>	<b>Financial Charges – General</b>	<b>-</b>	<b>-</b>	<b>-</b>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
22020901	Bank Charges (Other than Interest)			
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>3,500,000</b>	<b>1,000,000</b>	<b>-</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021060	Nutrition Activities	2,500,000		
22021049	Special Health Programmes & Initiatives (LACA)	1,000,000	1,000,000	
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS - GENERAL</b>			
<b>220401</b>	<b>Local Grants and Contributions</b>	-	-	-
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-



## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 052100100300 - Rural Water Supply

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>3,300,251</b>	<b>3,432,013</b>	<b>2,410,357</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>15,000,000</b>	<b>19,000,000</b>	<b>8,310,569</b>
	<b>TOTAL:</b>	<b>18,300,251</b>	<b>22,432,013</b>	<b>10,720,926</b>

<b>2101</b>	<b>SALARY</b>	<b>3,300,251</b>	<b>3,432,013</b>	<b>2,410,357</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>1,641,048</b>	<b>1,692,588</b>	<b>1,252,741</b>
21010101	Basic Salary	1,641,048	1,692,588	1,252,741
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>1,659,203</b>	<b>1,739,425</b>	<b>1,157,616</b>
<b>210201</b>	<b>Allowances</b>	<b>1,659,203</b>	<b>1,739,425</b>	<b>1,157,616</b>
21020103	Transport Allowance	265,884	344,808	227,872
21020104	Rent Supplement	216,832	607,464	404,976
21020105	Meal Subsidy	116,916	116,916	77,944
21020106	Utility Allowance	80,400	80,400	53,600
21020107	Entertainment			
21020109	Leave Transport Grant	108,415	175,848	117,232
21020110	Leave Bonus (5%)/Consicontial Allowance	78,924		
21020113	Hazard / Hardship Allowance	60,000	57,925	38,616
21020117	Domestic Staff/Consolidated Allowance	375,768		
21020137	Medical Allowance	356,064	356,064	237,376
<b>210202</b>	<b>Social Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension	-	-	-

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

**22 OTHER RECURRENT EXPENDITURE**  
Administrative Entity: 052100100300 - Rural Water Supply

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>15,000,000</b>	<b>19,000,000</b>	<b>8,310,569</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000</b>	<b>200,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	200,000	

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220202</b>	<b>Utilities General</b>	<b>200,000</b>	<b>300,000</b>	<b>-</b>
22020202	Telephone Charges			
22020205	Water Rates & Charges	200,000	300,000	
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
22020301	Office Materials and Consumables	500,000	500,000	
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>2,000,000</b>	<b>18,000,000</b>	<b>8,310,569</b>
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	2,000,000	18,000,000	8,310,569
<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>12,000,000</b>	<b>-</b>	<b>-</b>
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
22020415	Maintenance of Water Facilities	12,000,000		
<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>

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

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

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	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>	120,000,000	100,000,000	54,540,200
	<b>TOTAL:</b>	120,000,000	100,000,000	54,540,200
<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			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 055200100100 - Traditional Officer (District Head Office)				
2202	GOODS AND SERVICES	120,000,000	100,000,000	54,540,200
<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)			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<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>120,000,000</b>	<b>100,000,000</b>	<b>54,540,200</b>
22040103	Grants & Contributions (Emirate Councils and Justice Sector)	120,000,000	100,000,000	54,540,200
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 055100100100 -Community Development Section

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>10,976,880</b>	<b>11,549,634</b>	<b>7,829,252</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>10,600,000</b>	<b>11,200,000</b>	<b>15,449,000</b>
	<b>TOTAL:</b>	<b>21,576,880</b>	<b>22,749,634</b>	<b>23,278,252</b>
<b>2101</b>	<b>SALARY</b>	<b>10,976,880</b>	<b>11,549,634</b>	<b>7,829,252</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>5,651,316</b>	<b>5,856,396</b>	<b>4,033,760</b>
21010101	Basic Salary	5,651,316	5,856,396	4,033,760
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>5,325,564</b>	<b>5,693,238</b>	<b>3,795,492</b>
<b>210201</b>	<b>Allowances</b>	<b>5,325,564</b>	<b>5,693,238</b>	<b>3,795,492</b>
21020103	Transport Allowance	1,169,928	1,176,600	784,400
21020104	Rent Supplement	1,130,244	1,171,548	781,032
21020105	Meal Subsidy	510,108	512,784	341,856
21020106	Utility Allowance	347,880	351,600	234,400
21020107	Entertainment			
21020109	Leave Transport Grant	565,116	585,612	390,408
21020110	Leave Bonus (5%)		292,806	195,204
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,602,288	1,602,288	1,068,192
<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			

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 055100100100 -Community Development Section				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>10,600,000</b>	<b>11,200,000</b>	<b>15,449,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000</b>	<b>200,000</b>	<b>170,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	200,000	170,000
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>300,000</b>	<b>1,000,000</b>	<b>5,208,000</b>
22020301	Office Materials and Consumables	300,000	1,000,000	5,208,000
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)			



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<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>10,000,000</b>	<b>10,000,000</b>	<b>10,071,000</b>
22040109	Grants to Communities and NGOs	10,000,000	10,000,000	10,071,000
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

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

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>8,678,796</b>	<b>8,983,818</b>	<b>6,820,121</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>6,080,000</b>	<b>3,080,000</b>	<b>5,020,000</b>
	<b>TOTAL:</b>	<b>14,758,796</b>	<b>12,063,818</b>	<b>11,840,121</b>

<b>2101</b>	<b>SALARY</b>	<b>8,678,796</b>	<b>8,983,818</b>	<b>6,820,121</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>4,523,820</b>	<b>4,523,604</b>	<b>3,846,645</b>
21010101	Basic Salary	4,523,820	4,523,604	3,846,645
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>4,154,976</b>	<b>4,460,214</b>	<b>2,973,476</b>
<b>210201</b>	<b>Allowances</b>	<b>4,154,976</b>	<b>4,460,214</b>	<b>2,973,476</b>
21020103	Transport Allowance	897,372	897,372	598,248
21020104	Rent Supplement	904,740	934,860	623,240
21020105	Meal Subsidy	390,516	390,516	260,344
21020106	Utility Allowance	263,760	263,760	175,840
21020107	Entertainment	452,364	501,300	334,200
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)		226,182	150,788
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,246,224	1,246,224	830,816
<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>6,080,000</b>	<b>3,080,000</b>	<b>5,020,000</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>170,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	170,000

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	4,000,000	1,000,000	4,500,000
22020301	Office Materials and Consumables	4,000,000	1,000,000	4,500,000
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>	1,080,000	1,080,000	350,000
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	350,000
<b>2203</b>	<b>LOANS AND ADVANCES</b>			
<b>220301</b>	<b>Staff Loans and Advances</b>	-	-	-

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

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

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
Administrative Entity: 055100100300 - Social Welfare Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	9,639,672	9,894,804	6,940,073
22	OTHER RECURRENT EXPENDITURE	21,686,000	16,686,000	8,717,556
	TOTAL:	31,325,672	26,580,804	15,657,629
2101	SALARY	9,639,672	9,894,804	6,940,073
210101	Salaries and Wages	5,101,980	5,102,004	3,744,873
21010101	Basic Salary	5,101,980	5,102,004	3,744,873
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	4,537,692	4,792,800	3,195,200
210201	Allowances	4,537,692	4,792,800	3,195,200
21020103	Transport Allowance	967,248	967,248	644,832
21020104	Rent Supplement	1,020,360	1,020,360	680,240
21020105	Meal Subsidy	418,428	418,428	278,952
21020106	Utility Allowance	286,200	286,200	190,800
21020107	Entertainment			
21020109	Leave Transport Grant	510,216	510,216	340,144
21020110	Leave Bonus (5%)		255,108	170,072
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,335,240	1,335,240	890,160
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
21030108	Social Security Benefits (For Disabled)			

## KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

## 2024 Approved Estimates - Recurrent Expenditure

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>			
Administrative Entity: 055100100300 - Social Welfare Section				
<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>21,686,000</b>	<b>16,686,000</b>	<b>8,717,556</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>1,500,000</b>	<b>500,000</b>	<b>265,000</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,500,000	500,000	265,000
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
<b>220204</b>	<b>Maintenance Services - General</b>	<b>500,000</b>	<b>500,000</b>	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	500,000	500,000	
<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)			

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220210</b>	<b>Miscellaneous Expenses – General</b>	<b>19,686,000</b>	<b>15,686,000</b>	<b>8,452,556</b>
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers (Hisba and Vigilante)	8,126,000	8,126,000	5,380,556
22020318	Disaster Relief Materials	4,000,000		
22021082	Social Security Benefit for Disable	7,560,000	7,560,000	3,072,000
<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>	-	-	-
22040113	Assistance and Donations General (COVID-19 Response)			
<b>220402</b>	<b>Foreign Grants and Contributions</b>	-	-	-

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals

Administrative Entity: 055100100400 - Trade Section and Cooperatives

<b>2</b>	<b>RECURRENT EXPENDITURE SUMMARY</b>			
<b>21</b>	<b>PERSONNEL COST</b>	<b>10,350,384</b>	<b>11,873,586</b>	<b>8,264,583</b>
<b>22</b>	<b>OTHER RECURRENT EXPENDITURE</b>	<b>1,800,000</b>	<b>2,200,000</b>	<b>-</b>
	<b>TOTAL:</b>	<b>12,150,384</b>	<b>14,073,586</b>	<b>8,264,583</b>

<b>2101</b>	<b>SALARY</b>	<b>10,350,384</b>	<b>11,873,586</b>	<b>8,264,583</b>
<b>210101</b>	<b>Salaries and Wages</b>	<b>5,562,216</b>	<b>6,253,536</b>	<b>4,517,883</b>
21010101	Basic Salary	5,562,216	6,253,536	4,517,883
21010102	Overtime Payments	-	-	-
21010104	Salary Arrears	-	-	-

<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTIONS</b>	<b>4,788,168</b>	<b>5,620,050</b>	<b>3,746,700</b>
<b>210201</b>	<b>Allowances</b>	<b>4,788,168</b>	<b>5,620,050</b>	<b>3,746,700</b>
21020103	Transport Allowance	1,021,380	1,397,148	931,432
21020104	Rent Supplement	1,112,424	1,194,756	796,504
21020105	Meal Subsidy	447,804	447,804	298,536
21020106	Utility Allowance	315,120	315,120	210,080
21020107	Entertainment			
21020109	Leave Transport Grant	556,200	646,296	430,864
21020110	Leave Bonus (5%)		283,686	189,124
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,335,240	1,335,240	890,160

<b>210202</b>	<b>Social Contribution</b>	<b>-</b>	<b>-</b>	<b>-</b>
21020202	17% Government Contributory Pension	-	-	-

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

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

<b>2202</b>	<b>GOODS AND SERVICES</b>	<b>1,800,000</b>	<b>2,200,000</b>	<b>-</b>
<b>220201</b>	<b>Transport &amp; Travelling - General</b>	<b>300,000</b>	<b>200,000</b>	<b>-</b>
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	200,000	



**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
<b>220202</b>	<b>Utilities General</b>	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<b>220203</b>	<b>Materials and Supplies - General</b>	<b>1,500,000</b>	<b>1,500,000</b>	-
22020301	Office Materials and Consumables	1,500,000	1,500,000	
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>	-	-	-
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>	-	-	-

**KAZAURE LOCAL GOVERNMENT COUNCIL, JIGAWA STATE**

**2024 Approved Estimates - Recurrent Expenditure**

Code	Description	2024 Approved Estimates	2023 Approved Revised Estimates	
			Approved	Actuals
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		500,000	-
220402	Foreign Grants and Contributions	-	-	-

KAZAURE LOCAL GOVERNEMNT

2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved Estimates
				Approved	Actual	
Sectoral Summary						
Total				671,874,848	274,469,105	1,029,700,462
Administration				153,626,800	40,660,000	200,000,000
Economic				72,500,000	12,124,244	281,098,395
Social				428,930,048	221,684,861	548,602,067
Administration						
			Total Administration Sec	153,626,800	40,660,000	200,000,000
1	70111	Renovation of Local Government Secretariat	Building Section			10,000,000
2	70171	Settlement of Outstanding Liabilities	Admin & Gen. Service	3,626,800	660,000	20,000,000
3	70181	Contribution to State and Local Govt. Joint Project and Programs	Building Section	150,000,000	40,000,000	150,000,000
4	70451	Contribution for the Purchase of Hilux for Local Govt. Inspectors	Admin & Gen. Service			20,000,000

## KAZAURE LOCAL GOVERNMENT

### 2024 Approved Estimates - Capital Expenditure by Sectors

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

#### Economic

			Total Economic Sector:	72,500,000	12,124,244	281,098,395
5	70411	Purchase of (5) Nos Motorcycle for O.D.F	Admin & Gen. Service			5,000,000
6	70411	Purchase of (10) Nos Motorcycle for Security Operatives.	Admin & Gen. Service			8,235,000
7	70411	Purchase of (2) Nos Hilux	Admin & Gen. Service			106,393,395
8	70421	Purchase of Grains	Agric Section	7,000,000		10,000,000
9	70421	Construction of Market Stall at Gada, Faru and Kanti (Ongoin).	Trade & Commerce Sect	5,500,000	2,741,924	3,000,000
10	70421	Construction of New Modern Abbatoir at Gada	Trade & Commerce Section			10,000,000
11	70421	Relocation and Renovation of N.S.D.C. Kazaure (Civil Defence)	Admin & Gen. Service			10,000,000
12	70421	Goats Breeding (Women Empowerment)	Live Stock Section			2,000,000
13	70421	Tractor Loan Repairment	Agric Section			66,470,000
14	70422	Road Side Tree Planting	Forestry Section			2,000,000
15	70422	Control of Quiller Bird/ Pest Control	Agric Section	2,000,000		1,000,000
16	70422	Demecation of Grazing Reserve and Cattle Routes	Forestry Section	1,350,000	980,000	3,000,000
17	70422	Annual Animal Vaccination	Live Stock Section	1,650,000	842,320	2,000,000
18	70435	Procurement and Installation of solar lightening at grave yard Kanti - Gabas, Bayan Gidan Milo,Tsohon Kafi, Kasuwar Gwari Gada and grave yard Gada	Electrification	10,000,000		10,000,000
19	70435	Provision of Solar Lighten at Tsamiyar Ilu, Kanti Gabas and Ba`aузini.	Electrification	30,000,000		10,000,000
20	70451	Purchase of Utility Vehicles (4) Nos (2) Toyota Corolla for V/CM and Secre - tary and the remaining (2) Nos 408 for Council Leader & DAGS (Ongoing)	Admin & Gen. Service	15,000,000	7,560,000	16,000,000
21	70451	Purchase (3) Nos Utility Vehicles Mercedes Benz for the Three District Heads i.e Garin KazGada.	Admin & Gen. Service			16,000,000

#### Social

## KAZAURE LOCAL GOVERNEMNT

### 2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved Estimates
				Approved	Actual	
Total Social Sector:				428,930,048.0	221,684,861.0	548,602,067.0
22	70521	Constructin of drainage at Kofar Duzau, Unguwar Gabas and Shagari	Land & Survey	1,000,000		
23	70521	Constructin of drainage at Kofar Duzau, Ung. Gabas, Shagari, Dandi, Lokon Mal. Ali, Alh. Muhd Mai Taki, Asibitin Gari, Ali Dan-Ja`e, Alh. Shehu Mai Awo, Mansur Na Majulu to Bakin Hanya, Kofar Dan Madami to Gangaran Dam and Gada Yamma.	Land & Survey	5,000,000		28,000,000
24	70521	Control of Erosion at Kazaure Local Government Area	Land & Survey	50,000,000	27,372,383	30,000,000
25	70611	Renovation of Duplex House (Ongoing)	Building Section	12,000,000	3,612,604	8,000,000
26	70611	Renovation of Arewa Town Gate at Tsohon Kafi (Ongoing)	Building Section	5,000,000	2,999,500	5,000,000
27	70611	Construction of Wall and Renovation of N.Y.S.C Lodge	Building Section	8,000,000		10,000,000
28	70611	Land Compensation	Land & Survey	17,000,000	17,000,000	10,000,000
29	70611	Renovation of District House of Kazaure, Gada and Dandi (Ongoing)	Building Section	13,000,000	1,150,000	3,000,000
30	70611	General Renovation of Guest House Dutse (Landscaping, Drainage and Suckway) Ongoing	Building Section	15,000,000	15,000,000	20,000,000
31	70611	Purchase of Furnitures to Local Government Secretariat (Ongoing)	Admin & Gen Service	8,000,000	2,249,994	10,000,000
32	70611	Construction of Modern Town Gate at Kofar Gabas, Kofar Kudu and Gada	Building Section	2,630,048		10,000,000
33	70611	Renovation of Local Government House No 5 & 6 at Kazaure (Sure P)	Building Section	3,000,000	3,000,000	
34	70611	Relocation/Renovation of Police Out Post Gada (Sure P)	Building Section	3,600,000		
35	70630	Purchase of Hand Pumps Materials	Rural Water Supply	30,500,000	18,000.00	16,801,605
36	70630	Purchase of Submersible Pumps 5HP (4) Nos (Ongoing)	Rural Water Supply	3,000,000	2,800,000	5,000,000
37	70630	Conversion of Hand Pump (1) Nos at Gizo and Belas	Rural Water Supply	5,000,000	4,760,000	5,000,000
38	70630	Contribution to Community Development Projects (Ongoing)	Social Welfare Section	10,000,000	9,778,384	10,000,000
39	70630	Drilling of Hand Pumps (1) Nos at Maradawa, Dabaza, Kanti Gabas and correctional Service Centre.	Rural Water Supply			8,000,000
40	70630	Electrification Project at Gezoji and Dabaza	Electrification Section			10,000,000
41	70630	Procurement of Street Light Generator 100KVA Sound proof	Electrification Section			8,000,000
42	70630	Constructin of Solar Water Scheme (1) No at Tsohuwar Jawo	Rural Water Supply			8,000,000
43	70630	Conversion to Solar Submersible with Overhead Tank 5000 Litres at Daba	Rural Water Supply			8,000,000
44	70630	Purchase Solar Submersible Pumps (20) Nos (Ongoing)	Rural Water Supply	5,000,000	4,560,000	5,000,000
45	70630	Construction of Health Facility at Katoge, Kazaure.	Health Section			16,000,462

## KAZAURE LOCAL GOVERNMENT

### 2024 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2023 Approved Revised Estimates		2024 Approved Estimates
				Approved	Actual	
46	70630	Construction of Health post at Belas, Todarya, Gizo, Dankuliya, Takwasa and Bodayal.	Health Section			20,000,000
47	70740	Renovation of (18) Nos Health Facilities as Follow; Bandutse, Kafin Chiroma, Ba'auzini,	Health Section	8,500,000	3,704,190	10,000,000
48	70740	General Renovation of Primary Health Facilities across the Local Government (Sure P)	Health Section	25,500,000		
49	70740	Construction of Public Convenience at Kazaure Market and Motor Park	Health Section	5,000,000		8,000,000
50	70810	Purchase of Informational Sport Materials	Social Welfare Section	100,000		5,000,000
51	70810	Renovation of FM Radio Kazaure ( Ongoing )	Building Section	10,000,000	2,999,453	10,000,000
52	70810	Youth and Women Empowerment (Fuel Subsidy Responses) Sure P	Inform. Youth & Sport	23,000.00	20,110,000	15,000,000
53	70810	Purchase of relief Materials ( Roofing materials and foods items )	Social Welfare Section	43,000,000	30,249,000	15,000,000
54	70810	Purchase of Fire Extinguisher to Local Government Secretariat	Social Welfare Section	100,000		300,000
55	70810	Purchase of Mats and Qur'an for Newly Constructed Mosques	Religion Section	1,000,000		5,000,000
56	70810	Social Protection Programme Palliative ( Sure P )	Social Welfare Section	6,000,000	4,500,000	20,000,000
57	70810	Women Empowerment Programme (Small Scale Enterprises)	Social Welfare Section	14,000,000	9,610,000	5,000,000
58	70810	Constructions of District Head Palace at Kazaure and Gada	Building Section			10,000,000
59	70810	Renovation V. I. P Lodge at Catering Rest House, Kazaure.	Building Section			10,000,000
60	70611	Construction of Midwives quarters at hard reach area Mahuchi and Kafin Chiroma.	Building Section			50,000,000
61	70841	Interlock of Izala Mosque Gada and Todarya Jummu'at Mosque ( Sure P )	Building Section	10,600,000	5,299,999	
62	70841	Constructions of 5 daily Prayer Mosques at Kwankwarami, Fulani Kwankwarami, Wawan Rafi,- Maradawa, Dan Tanisko and K/Gidan Alh. Bagari Yarimawa Kazaure.	Building Section			25,000,000
63	70841	Fencing of Grave Yard at Gada and Maradawa	Building Section			10,000,000
64	70841	General Renovations of Blind/ Women Centre at Kazaure	Building Section			5,000,000
65	70841	Maintenance of Grave Yard at Kanti Gabas.	Social Welfare Section			2,500,000
66	70912	Renovation (7) Nos Block of 2 Classroom at Dandi, Kazaure, Jawo Sanda, Gezaji, Walawa, Kanti Junior, JSS Gada and Informatics Islamiyya.	Building Section			8,000,000
67	70912	Construction of 1 Block of 2 Classroom with Office Islamiyya School at Gada, Dandi,	Building Section			15,000,000
67	70912	Contribution for the Purchase and Repairs of School Furnitures	Building Section			8,000,000
68	70912	Constructions of Toilets at Islamiyya Tsangaya School at Badori, Gada Police Out Post and	Building Section			8,000,000
69	70912	2% Contributions to State University Kafin Hausa, Jigawa State	Education Section	30,000,000	26,134,027	50,000,000
70	70912	Contributions for the renovations of Primary School Across the Local Government( Sure P)	Education Section	25,500,000		

**KAZAURE LOCAL GOVERNEMNT**

**2024 Approved Estimates - Capital Expenditure by Sectors**

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

**KAZAURE LOCAL GOVERNEMNT**

**2024 Approved Estimates - Capital Expenditure by Sectors**

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



KAZAURE LOCAL GOVERNEMNT

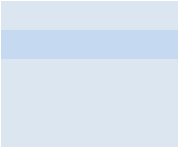
2024 Approved Estimates - Capital Expenditure by Sectors

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


KAZAURE LOCAL GOVERNEMNT

2024 Approved Estimates - Capital Expenditure by Sectors

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



**KAZAURE LOCAL GOVERNMENT**  
**2024 Proposed Estimates - Capital Expenditure by F**

Project Code	Functional Code	Project Description	Implementation Dept.
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## Sectoral Summary

### Grand Total by Functions

#### 701 - General Public Services

#### 704 - Economic Affairs

#### 705 - Environmental Protection

#### 706 - Housing and Community Amenities

#### 707 - Health

#### 708 - Recreation, Culture and Religion

#### 709 - Education

#### 701 - General Public Services

23	70111	Building Section
100	70131	Information, Youths, Sports &
14	70171	Building Section
15	70181	Building Section

#### 704 - Economic Affairs

61	70411	Trade Section and Cooperativ
62	70411	Trade Section and Cooperativ
63	70411	Trade Section and Cooperativ
64	70411	Trade Section and Cooperativ
65	70411	Trade Section and Cooperativ
66	70411	Trade Section and Cooperativ
40	70421	Agric Dept
41	70421	Agric Dept
42	70421	Agric Dept
43	70421	Agric Dept
44	70421	Agric Dept
45	70421	Agric Dept
46	70421	Agric Dept

47	70422	Forestry
48	70422	Forestry
49	70422	Forestry
50	70435	<b>Electrical Section</b>
51	70435	<b>Electrical Section</b>
52	70435	<b>Electrical Section</b>
53	70435	<b>Electrical Section</b>
54	70435	<b>Electrical Section</b>
55	70435	<b>Electrical Section</b>
56	70435	<b>Electrical Section</b>
57	70435	<b>Electrical Section</b>
58	70435	<b>Electrical Section</b>
59	70435	<b>Electrical Section</b>
60	70435	<b>Electrical Section</b>
17	70451	Admin & General services
18	70451	Admin & General services
19	70451	Admin & General services
20	70451	Admin & General services
21	70451	Admin & General services
22	70451	Admin & General services

#### 705 - Environmental Protection

83	70521	Lands & Survey
84	70521	Lands & Survey
85	70521	Lands & Survey
86	70521	Lands & Survey

#### 706 - Housing and Community Amenities

24	70611	Building Section
25	70611	Building Section
26	70611	Building Section
27	70611	Building Section
28	70611	Building Section
29	70611	Building Section
30	70611	Building Section
31	70611	Building Section

32	70611	Building Section
33	70611	Building Section
34	70611	Building Section
35	70611	Building Section
36	70611	Building Section
37	70611	Building Section
38	70611	Building Section
39	70611	Building Section
67	70630	Rural Water Supply
68	70630	Rural Water Supply
69	70630	Rural Water Supply
70	70630	Rural Water Supply
71	70630	Rural Water Supply
72	70630	Rural Water Supply
73	70630	Rural Water Supply
74	70630	Rural Water Supply
75	70630	Rural Water Supply
76	70630	Rural Water Supply
77	70630	Rural Water Supply
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79	70630	Rural Water Supply
80	70630	Rural Water Supply
81	70630	Rural Water Supply
82	70630	Rural Water Supply
16	70661	Lands & Survey

#### 707 - Health

94	70740	Health
95	70740	Health
96	70740	Health
97	70740	Health
98	70740	Health

#### 708 - Recreation, Culture and Religion

101	70810	Information, Youths, Sports &
102	70810	Information, Youths, Sports &

103	70810	Social Welfare
104	70810	Information, Youths, Sports &
105	70810	Information, Youths, Sports &
106	70810	Social Welfare
99	70830	Information, Youths, Sports &
1	70841	Building Section
2	70841	Building Section
3	70841	Building Section
4	70841	Building Section
5	70841	Building Section
6	70841	Building Section
7	70841	Building Section
8	70841	Building Section
9	70841	Building Section
10	70841	Building Section
11	70841	Building Section
12	70841	Building Section
13	70841	Building Section

#### 709 - Education

88	70912	Education
89	70912	Education
90	70912	Education
91	70912	Education
92	70912	Education
93	70912	Education
87	70912	Education

## Functions

2023 Approved Revised Estimates		2024 Approved Estimates
Approved	Actual	

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**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	

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

**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23010115			Purchase of Photocopying Machines			
23010116			Purchase of Typewriters			
23010117			Purchase of Shredding Machines			
23010118			Purchase of Scanners			
23010119			Purchase of Power Generating Set			
23010120			Purchase of canteen / Kitchen Equipment			
23010121			Purchase of Residential Furniture			
23010122			Purchase of Health / Medical Equipment			
23010123			Purchase of Fire Fighting Equipment			
23010124			Purchase of Teaching / Learning Aid Equipment			
23010125			Purchase of Library Books & Equipment			
23010126			Purchase of Sporting / Gaming Equipment			
23010127			Purchase of Agricultural Equipment			
23010128			Purchase of Security Equipment			
23010129			Purchase of Industrial Equipment			
23010130			Purchase of Recreational Facilities			

**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23010131			Purchase of Air Navigational Equipment			
23010133			Purchases of Surveying Equipment			
23010134			Purchase of Diving Equipment			
23010137			Purchase of Ship Spare/Maintenance			
23010138			Purchase of Aero Spares/Maintenance			
23010139			Purchase of Tricycle			
23010140			Purchase of Information / Communication Equipment			
23010141			Purchase of School Furniture			
23010142			Purchase of Laboratory Equipment			
23010143			Purchase of Workshop Tools / Equipment			
23010144			Purchase of Heavy Plants and Equipment			
23010145			Acquisition of Tertiary Education Assets (Construction and Facilities)			
23010146			Purchase of Other ICT equipment			
23010147			Purchase of office Equipment			
<b>2302</b>			<b>CONSTRUCTION / PROVISION</b>			
<b>230201</b>			<b>Construction/Provision of Fixed Assets - General</b>			

**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23020101			Construction/Provision of office Buildings			
23020102			Construction/Provision of Residential Buildings			
23020103			Construction/Provision of Electricity / Solar Power			
23020104			Construction/Provision of Housing			
23020105			Construction/Provision of Water Facilities			
23020106			Construction/Provision of Hospitals/Health Centres			
23020107			Construction/Provision of Public Schools			
23020110			Construction / Provision of Fire Fighting Stations			
23020111			Construction / Provision of Libraries			
23020112			Construction / Provision of Sporting Facilities			
23020113			Construction / Provision of Agricultural Facilities			
23020114			Construction / Provision of Roads			
23020115			Construction / Provision of Rail-Ways			
23020116			Construction / Provision of Water-Ways			
23020117			Construction / Provision of Air-Port / Aerodromes			
23020118			Construction / Provision of Infrastructure			

**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23020119			Construction / Provision of Recreational Facilities			
23020122			Construction of Boundary Pillars/ Right of Ways			
23020123			Construction of Traffic /Street Lights			
23020124			Construction of Markets/Parks			
23020125			Construction of Power Generating Plants			
23020126			Construction/Provision of Cemeteries			
23020127			Construction of ICT Infrastructures			
23020128			Construction of Dams			
23020129			Construction of Irrigation Canals			
23020130			Construction / Provision of Boundary Pillars			
23020131			Construction/Provision of Religious Structures			
23020132			Construction/Provision of Other Institutional Structures			
23020133			Construction/Provision of Public Convenience			
23020134			Grazing Reserves Development			
23020135			Micro Credit and Business Start-up Support			
23020137			Artisan Training / Skill Acquisition			

**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23020138			Recapitalization and Investments			
23020139			Construction of Bridges and Culverts			
23020140			Construction of Drainages, Barrages & other Erosion Control Structures			
23020141			Development of Health Training Institutions			
23020142			Provision of Sanitation Facilities			
23020143			Development of Fadama Lands			
23020144			Development of Agriculture			
<b>2303</b>			<b>REHABILITATION / REPAIRS</b>			
<b>230301</b>			<b>Rehabilitation/Repairs of Fixed Assets - General</b>			
23030101			Rehabilitation/Repairs of Residential Buildings			
23030102			Rehabilitation/Repairs – Electricity			
23030103			Rehabilitation/Repairs – Housing			
23030104			Rehabilitation/Repairs - Water Facilities			
23030105			Rehabilitation/Repairs-Hospitals/Health Centres			
23030106			Rehabilitation/Repairs - Public Schools			
23030109			Rehabilitation / Repairs - Fire Fighting Stations			



**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23030110			Rehabilitation / Repairs – Libraries			
23030111			Rehabilitation / Repairs - Sporting Facilities			
23030112			Rehabilitation / Repairs - Agricultural Facilities			
23030113			Rehabilitation / Repairs – Roads			
23030114			Rehabilitation / Repairs – Railways			
23030115			Rehabilitation / Repairs - Water-Way			
23030116			Rehabilitation / Repairs - Air-Port / Aerodromes			
23030118			Rehabilitation / Repairs - Recreational Facilities			
23030119			Rehabilitation / Repairs - Air Navigational Equipment			
23030121			Rehabilitation / Repairs of office Buildings			
23030122			Rehabilitation/Repairs of Boundaries			
23030123			Rehabilitation/Repairs- Traffic /Street Lights			
23030124			Rehabilitation/Repairs- Markets/Parks			
23030125			Rehabilitation/Repairs- Power Generating Plants			
23030126			Rehabilitation/Repairs of Cemeteries			
23030127			Rehabilitation/Repairs- ICT Infrastructures			

**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23030128			Rehabilitation of Dams			
23030129			Rehabilitation of Irrigation Facilities			
23030130			Rehabilitation/Repairs of Other Institutional Buildings			
23030131			Rehabilitation/Repairs of Other Infrastructure			
23030132			Rehabilitation/Repairs of Other Plants & Machineries			
23030133			Rehabilitation/Repairs of Other facilities			
<b>2304</b>			<b>PRESERVATION OF THE ENVIRONMENT</b>			
<b>230401</b>			<b>Preservation of the Environment - General</b>			
23040101			Tree Planting			
23040102			Erosion & Flood Control			
23040103			Wildlife & Nature Conservation			
23040104			Industrial Pollution Prevention & Control			
			Water and Environmental Pollution Prevention & Control			
23040106			Nurseries and Seedlings			
23040107			Forests and Shelterbelts			
23040108			Parks and Gardens			

**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23040109			Alternative Energy Development			
<b>2305</b>			<b>OTHER CAPITAL PROJECTS</b>			
<b>230501</b>			<b>Acquisition of Non-Tangible Asset</b>			
23050101			Research & Development and Census/Surveys			
23050102			Computer Software Acquisition			
23050103			Monitoring and Evaluation			
23050104			Anniversaries/Celebrations			
23050107			Margin for increases in Costs			
23050108			Capacity Building / Human Resource Development			
23050110			Procurement of Livestock			
23050111			Veterinary Clinic Assets			
23050112			Procurement of Chemicals, Pesticides and Pest Control Equipment			
23050113			Nutrition Interventions (RuTF, IYCF, etc)			
23050114			Maternal and Child Healthcare Services			
23050115			Social Welfare Institutions Developmental Activities			
23050116			Purchase of Non-perishable materials			

**Kazaure Local Government**  
**2024 Proposed Estimates - Capital Expenditure**

IPSASS CoA			Expenditure Description	2023 Fiscal Year		2024 Proposed Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23050117			Counter funding of Development Assistance			
23050118			Purchase of Agricultural Inputs - Seeds, Fertilizer, etc.			
23050135			Dev. of Ward Level Health Facilities for Basic Healthcare Provision			