

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE

2025 Approved Estimates - Recurrent Expenditure

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024 Approved Estimate	
			Approved Estimates (N)	Outturns (N)
1	Revenue	6,126,641,838	3,626,310,763	1,826,067,906
			-	
11	LOCAL GOVT. SHARE OF FAAC	6,039,558,787	3,600,000,000	1,813,244,902
1101	Local Government Share of FAAC Reve	6,039,558,787	3,600,000,000	1,813,244,902
110101	Statutory Allocation	1,430,000,000	890,276,365	292,742,225
110102	Value Added Tax	2,559,000,000	1,100,000,000	1,142,266,090
110103	Other FAAC Revenues	2,048,558,787	1,609,723,635	378,236,587
110104	State Allocation	2,000,000		
12	INDEPENDENT REVENUES	29,140,000	26,030,000	12,823,004
1201	Tax Revenue	100,000	100,000	-
120101	Personal Incomes Tax	100,000	100,000	
120102	Corporate Taxes	-	-	
120103	Other Taxes		-	
1202	Non-Tax Revenue	29,040,000	25,930,000	12,823,004
120201	Licenses – General	2,620,000	1,720,000	165,000

120202	Mining Rents	-	-	-
120203	Royalties	-	-	-
120204	Fees – General	21,750,000	17,020,000	11,006,000
120205	Fines – General	-	-	-
120206	Sales – General	520,000	540,000	5,000
120207	Earnings – General	2,200,000	2,700,000	330,000
120208	Rent on Government Buildings – Gene	700,000	400,000	-
120209	Rent on Land & Others – General	-	-	-
120210	REPAYMENTS – GENERAL	1,200,000	1,400,000	-
120211	Investment Income	-	100,000	-
120212	Interest Earned	50,000	50,000	-
120213	Reimbursement – General		2,000,000	1,317,004
13	AID AND GRANTS	-	-	-
1301	AID	-	-	-
130101	Domestic Aid		-	
130102	Foreign Aid		-	
1302	GRANTS	-	-	-
130201	Domestic Grants	-	-	-
130202	Foreign Grants	-	-	
14	CAPITAL DEVELOPMENT FUND (CDF) RECE	57,943,051	280,763	-
1401	TRANSFER FROM CONSOLIDATED REVENUE	57,943,051	280,763	
140101	TRANSFER FROM CRF TO CDF GENERAL	57,943,051	280,763	-

1402	OTHER CAPITAL RECEIPTS	-	-	-
140201	Other Capital Receipts		-	
1403	LOANS / BORROWINGS RECEIPT	-	-	-
140301	Domestic Loans / Borrowing Receipt		-	
140302	International Loans/Borrowings		-	

11	LOCAL GOVT. SHARE OF FAAC	6,037,558,787	3,600,000,000	1,851,755,544
1101	LOCAL GOVT. SHARE OF FAAC	1,430,000,000	890,276,365	292,742,225
110101	LOCAL GOVT. SHARE OF STATUTORY REVE	1,430,000,000	890,276,365	292,742,225
11010101	Statutory Allocation	1,430,000,000	890,276,365	292,742,225
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	2,559,000,000	1,100,000,000	1,142,266,090
11010201	Share of VAT	2, 559, 000, 000	1, 100, 000, 000	1,142,266,090
11010202	Arrears of VAT		-	
110103	LOCAL GOV. SHARE OF OTHER FAAC REVE	2,048,558,787	1,609,723,635	416,747,229
11010301	Excess Crude Oil Revenue		-	
11010302	Federal Stabilisation and Reserves	500, 000, 000	400, 000, 000	
11010304	Forex Equalisation	1, 048, 558, 787	909, 723, 635	148,223,737
11010305	Exchange Gain	400, 000, 000	300, 000, 000	268,523,492
11010306	Share of Solid Minerals	100, 000, 000		
11010310	Refund of Excess Bank Charges from Federation Account		-	
12	Independent Revenue	29,140,000	26,030,000	12,823,004

1201	TAX REVENUE	100,000	100,000	-
120101	PERSONAL TAXES	100,000	100,000	
12010101	Pay-As-You-Earn (Public Sector)	100,000	100,000	
12010112	Pay-As-You-Earn (Non-Public-Sector)		-	
12010113	Direct Assessment Tax		-	
12010114	Direct Assessment on Mix-Income		-	
12010115	Direct Assessment on Expatriates		-	
12010116	Direct Assessment on Informal Sector		-	
12010117	Direct Assessment on Affluent		-	
12010118	Other Special Taxes			
120102	Corporate Taxes	-	-	
12010201	N/A			
120103	Other Taxes	-	-	
12010302	Pool Betting Tax			
12010303	Development Tax/Levy			
12010306	Education Levy			
12010307	Withholding Tax On Bank Deposits			
12010308	Withholding Tax on Non-limited Liability Company/Contractors			
12010309	Withholding Tax on Dividend			
12010310	Withholding Tax on Rent			
12010311	Withholding Tax on Bank Interest			

12010312 Withholding Tax on Directors Fees
 12010313 Withholding Tax on Contracts
 12010314 Withholding Tax on Professional Fees
 12010315 Withholding Tax on Management Fees
 12010316 Other Withholding Tax
 12010317 Capital Transfer Tax
 12010318 Property Tax
 12010319 Stamp Duties
 12010320 Development Levy

1202	NON-TAX REVENUE	29,040,000	25,930,000	12,823,004
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120201	Licenses - General	2,620,000	1,720,000	165,000
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12020105	Radio / Television Station Licenses			
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License			
12020111	Bake / Bakery House Liicenses	50,000	20,000	15,000
12020113	Brick-making, etc, Licenses	20,000	10,000	
12020114	Cart Licenses			
12020115	Dane Gun Licenses	10,000	10,000	
12020116	Cattle Dealler Licenses	20,000	20,000	
12020117	Corn grinding	10,000	10,000	
12020118	Inginding licence fee	10,000	10,000	

12020119	Fishing Permits			
12020120	Hawker's Permits	10,000	10,000	
12020121	Hunting Permits			
12020122	Produce Buying Licenses	20,000	20,000	
12020126	Tractor Hiring Services	2,000,000	1,000,000	
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Opera	30,000	30,000	
12020132	Motor vehicle licence			
12020133	Drivers' Licenses			
12020134	Earning from enviromental sanitatio	100,000	30,000	
12020135	Private School Licenses			
12020136	Health Facilities Licenses			
12020137	Trade / Kiosk Permit Licenses			
12020138	Forestry / Timber Licence			
12020140	Lottery Permit			
12020141	Hide and Skin Buyers License			
12020142	Hide and Skin Export Health Certificate			
12020143	Eartting licence fee		20,000	
12020144	Animal Import Permit			
12020145	Earning from enviromental sanitation			
12020146	Fire Safety Licence			
12020147	Licence of Hotels and Restaurants			
12020148	Food and Water Processing Licence			
12020149	Communication Equipment Installatio	300,000	500,000	150,000

12020150	Hides & Skin Export Premises License			
12020151	Cattle Traders Certificate			
12020152	Trophies Dealers Permit			
12020153	Product Buyers Licenses and Registration of Stores			
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit			
12020157	Public Conveniences Permit			
12020158	Minor Industrial Licence Fees			
12020159	Welding Machine License	10,000	10,000	
12020160	Auto Spare Parts			
12020161	Building Materials / Block Making Licence Fees			
12020162	Sewing / Tailoring Services			
12020163	Barbing Salon / Boutque Services Fe	10,000	10,000	
12020164	Bicycle licence	10,000	10,000	
12020165	Cart Licenses	10,000	10,000	
120202	Mining Rents	-	-	-
12020201	N/A			
120203	Royalties	-	-	-
12020301	N/A			
120204	Fees – General	21,750,000	17,020,000	11,006,000
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			
12020412	Research Testing Fees			
12020413	Films Censorship / Production Fees			
12020415	Trade Testing Fees			
12020417	Contractor Registration Fees	3,000,000	1,000,000	1,000,000
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	15,000,000	12,000,000	8,000,000
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees			
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			
12020438	survey fee	200,000	200,000	50,000
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			
12020442	Association Fees			

12020443	Birth & Death Registration Fees	100,000	1,400,000	700,000
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	2,000,000	2,000,000	1,200,000
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees			
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Tr	100,000	100,000	50,000
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	200,000	200,000	
12020460	Building Plan Approval Fees	50,000	20,000	6,000
12020461	Title / Plot Transfer Fees / Commis	100,000	100,000	
12020462	Publication Fees			
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees	1,000,000		
12020467	Training Fees			

12020468 Milling Charges
12020469 Vaccination charges
12020470 Hide and Skin inspection charges
12020471 Private School Registration
12020472 Certificate of Road Worthness
12020473 Non refundable land application fees
12020474 High Ways Fees
12020475 Heavy Duty Permit
12020476 Vehicle Inspection
12020477 Registration of Audit and Accounting Firm
12020478 Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)
12020479 Motor Vehicles, Taxi & Motor Cycle (Achana) Registration Fees
12020480 Co-Operative Societies, Audit and Supervision Fees
12020481 Registration of Business Names
12020482 Women Co-Operative Development Fees
12020483 Certificate of Occupancy
12020484 Registration of Private Medical Institutions
12020485 Consultancy Services Fees
12020486 Driving Test Certificate
12020487 Layout Designment Fees
12020488 Formalization Fees
12020489 Water Connection Fees
12020490 Water Reconnection Fees
12020491 Water Legalization Fees
12020492 Water Charges

12020493 Auto Mechanic /Car Wash Registration Fees
 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

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

120206	Sales – General	520,000	540,000	5,000
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12020601 Sales Of Journal & Publications
 12020602 Sales of Books
 12020603 Sales of Cards
 12020604 Sales of Stores / Scraps / Unservic 500,000 500,000
 12020605 Sales of Vaccines
 12020606 Sales of Bills of Entries
 12020607 Sales of Consultancy Registration Forms
 12020608 Sales Of Improved Agric Inputs (See

12020609	Proceeds from Sales of Farm Produce		
12020610	Proceeds from Sales of Goods by Pub		
12020611	Proceeds from Sales of Govt. Vehicles		
12020612	Proceeds from Sales of Drugs And Medications		
12020613	Proceeds from Sales of Ships Scraps		
12020614	Sales of Government Buildings		
12020615	Sales of Uniforms		
12020616	Sales of Application Forms		
12020617	Sales Of Plan Phostat Print/Map		
12020618	Sales Of Reagents & Chemicals		
12020619	Sales Of Flags/Portraits		
12020620	Sales Of Other Government Properties		
12020621	Sales Of Government Panapharella (Flags, Portraits, Art Works Etc)		
12020622	Sales of Photographs		
12020623	Advertisement	20,000	5,000
12020624	Livestock Sales		
12020625	Sales of Buffer Stored Grains		
12020626	Sales of Fertilizer		
12020627	Sales of Plantation Product		
12020628	Sales of Condemned stores and Vehicles		
12020629	Sales of finished Products		
12020630	Sales of Women Centre Product and Hire of Equipments		
12020631	Sales of Fishing Gears		
12020632	Sales of Hansard and Gazette		
12020633	Sale of Physical Assets (Plant, Machinery & Equipment)		

12020634	Sale of Technical Know-how (Technology Process or Design)			
12020635	Sale of Intellectual Property (Copy Right, Trade Marks & Patents)			
12020636	Sale of store	20,000	20,000	
120207	Earnings - General	2,200,000	2,700,000	330,000
12020701	Earnings From Cattle Markets	100,000	100,000	
12020702	Earnings From Markets			
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehi	2,000,000	2,000,000	300,000
12020705	Earnings From Motor Parks		100,000	
12020706	Earnings from Tolls of Expressway			
12020707	Earnings from Medical Services			
12020708	Earnings from Agricultural Produce			
12020709	Earnings from Tourism/Culture/Arts Centres			
12020710	Earnings from Guest Houses			
12020711	Earnings from Commercial Activities	100,000	500,000	30,000
12020712	Hire of Academic Gown / Book of Preceedings / Others			
12020713	Earnings From Library Services			
12020714	Earnings From ICT Services			
12020715	Maintenance / Repairs Fees			
12020716	Earnings from Hire of Information Equipment			
12020717	Earning from Shows and Exhibitions			
12020718	Irrigation Water Charges			
12020719	Farm Plots and Land Charges			
12020720	Hire of Sump Lorry and Other Environmental Sanitation Services			
12020721	Fire Service			

12020722 Drug Revolving Fund
 12020723 Car Hire / SUV Services
 12020724 Catering Services
 12020725 Broadband Access Network Proceeds
 12020726 Dividend on Investment
 12020727 Export Free Zone Proceeds
 12020728 Proceeds from Number Plates
 12020729 Earning from Parks and Gardens
 12020730 Gate Fees
 12020731 Printing Revenue
 12020732 Airport / Hajj Operation Proceeds
 12020733 Abbatoir / Slaughter House

120208	Rent on Government Buildings – Gene	700,000	400,000	-
12020801	Rent on Government Quarters		50,000	
12020802	Rent on Government Offices			
12020803	Rent On other local Govt Building	500,000	200,000	
12020804	Rent on Conference Centres			
12020805	Rent on Government Propoerties	200,000	150,000	

120209	Rent on Land & Others – General	-	-	-
12020901	Rent on Government Land			
12020902	Rent on Oil Plot & Aerodromes			

12020903 Rents & Premium on the Allocation o
 12020904 Rents of Plots & Sites Services Programme
 12020905 Lease Rental
 12020906 Rents on Government Properties
 12020907 Rents On Industrial Estate
 12020908 Ground Rent and Penalties
 12020909 Rent from Food Sellers
 12020910 Certificate of Temporary Permit

120210	REPAYMENTS – GENERAL	1,200,000	1,400,000	-
12021002	Motor Vehicle Advances			
12021003	Bicycle Advances (Principal)			
12021004	Motor Vehicle Refurbishing Loan			
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	1,000,000	1,000,000	
12021013	Unclaimed Deposits	200,000	200,000	
12021014	Recovery of Public Funds			
12021015	Repayment of Owner Occupier			

12021016	Repayment / Recoveries of Economic Empowerment Loans			
12021017	Repayment of Motor Vehicle Loan			
12021018	Repayment of Professional Advances			
12021019	Payment in lieu of resignation notice		200,000	
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120211	Investment Income	-	100,000	-
12021101	Operating Surplus			
12021102	Dividend Received		100,000	
12021103	Other Investment Income			
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120212	Interest Earned	50,000	50,000	-
12021201	Motor Vehicle Bicycle Advances (Interest)	50,000	50,000	
12021202	Bicycle Advances (Interest)			
12021203	Refurbishing Loan			
12021204	Furniture Loan			
12021205	Interest on Housing Loan			
12021206	Interest on Loans to States			
12021207	Interest on Loans to Local Governments			
12021208	Interest on Loans to Government Owned Companies			
12021209	Interest on Debenture Loans			
12021210	Bank Interest			
12021212	Interest on Treasury Bills and Fixed Deposit			
12021213	Interest on Joint Consolidated Fund			
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120213	Reimbursement – General	-	2,000,000	1,317,004
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	1,317,004
12021314	COVID 19 Donations and Grants			

13	AID AND GRANTS	-	-	
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1301	AID	-	-	
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130101	Domestic Aid	-	-	
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13010101 Recurrent Domestic Aids

13010102 Capital Domestic Aids

130102	Foreign Aid	-	-	
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13010201 Foreign Aid

1302	Grants	-	-	
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130201	Domestic Grants	-	-	
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13020101 Sustainable Development Goals Grants

13020102 Endowment Income
 13020103 Educational Grants

130202	Foreign Grants	-	-
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13020201 Foreign Grants
 13020202 UNICEF Primary Healthcare Grants
 13020204 Rural Water Supply & Sanitation Grants

14	CAPITAL DEVELOPMENT FUND (CDF) RECE	57,943,051	280,763
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1401 TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF

140101	TRANSFER FROM CRF TO CDF GENERAL	57,943,051	280,763
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14010101 Transfer from CRF to CDF (Opening B 57,943,051 280,763

14010102 Transfer From Stablization Funds

1402 OTHER CAPITAL RECEIPTS

140201	Other Capital Receipts	-	-
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14020102 Sales of Fixed Assets and Condemned Stores

14020103 Other Capital Receipts to CDF (Rece

14020104 Federal Grants for Universal Basic Education

1403 LOANS / BORROWINGS RECEIPT

140301	Domestic Loans / Borrowing Receipt	-	-
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14030101 Domestic Loans / Borrowings from Financial Institutions
 14030102 Domestic Loans / Borrowings from Other Government Entities
 14030103 Domestic Loans / Borrowings from Ot
 14030104 Local Capital Market
 14030105 Federal Mortgage

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

GAGARAWA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SUMMARY OF RECURRENT EXPENDITURE ESTIMATES, 2023

S/N	Code	Administrative Entities	2024				2025		
			Approved Personnel Cost	Actual Expenditure	Other Recurrent Expenditure Estimates	Actual Expenditure	Personnel Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
CONSOLIDATED SUMMARY			867,955,763	437,110,398	888,816,837	574,038,437	1,848,673,672	1,489,423,880	3,338,097,552
	10000000000	ADMINISTRATIVE SECTOR	112,247,419	48,843,944	191,672,957	117,898,306	138,604,271	221,900,000	360,504,271
1	011100100100	Office of the Chairman	36,778,457	22,389,229	69,000,000	26,009,026	53,672,957	69,000,000	122,672,957
2	011200100100	Legislative Council	34,376,996	17,188,498	122,672,957	9,700,000	39,569,245	45,000,000	84,569,245
3	012500100100	Administration & General Services	41,091,966	9,266,217	-	82,189,280	45,362,069	107,900,000	153,262,069
4	014800100100	Local Government Electoral Office		-	-	-	-	-	-
	20000000000	ECONOMIC SECTOR	118,729,354	77,400,338	409,600,000	327,074,213	209,034,325	821,650,000	1,030,684,325
5	021500100100	Agriculture Section	3,847,002	2,564,668	10,500,000	6,900,000	9,065,858	11,000,000	20,065,858
6	021500100200	Forestry Section	10,777,780	7,007,272	1,200,000	4,500,000	14,737,275	5,300,000	20,037,275
7	021500100300	Livestock Section (Vetrinary)	22,783,068	15,352,837	3,500,000	4,940,000	22,644,510	20,000,000	42,644,510
8	022000100100	Treasury (Accounts Section)	22,710,797	15,046,338	296,500,000	175,716,505	82,189,937	570,000,000	652,189,937
9	022000100300	Internal Audit	2,423,424	847,708	500,000	-	2,507,396	1,000,000	3,507,396
10	022000100100	Treasury (Revenue Section)	9,423,873	6,426,126	7,100,000	-	9,309,460	11,550,000	20,859,460
11	022000300000	Planning, Research & Statistics Department	5,262,602	2,888,544	9,500,000	17,890,000	8,977,087	21,000,000	29,977,087
12	22000300200	Monitoring & Evaluation	20,370,960	14,285,355	3,400,000	460,000	31,618,687	-	31,618,687
13	22000300300	Statistics	-	-	-	-	-	-	-
14	023400100100	Road & Communication Section	3,828,540	2,209,261	3,800,000	3,878,700	4,177,509	8,500,000	12,677,509
15	023400100200	Mechanical Section	7,111,264	4,740,843	12,000,000	12,796,656	9,049,277	30,000,000	39,049,277
16	023400100300	Electrical Section	2,927,437	1,953,625	55,600,000	87,606,352	4,662,558	112,300,000	116,962,558
17	023400100400	Land & Survey Section	3,726,704	2,193,537	500,000	-	5,441,095	5,500,000	10,941,095
18	023400100500	Building Section	3,535,903	1,884,224	5,500,000	12,386,000	4,653,676	25,500,000	30,153,676
	50000000000	SOCIAL SECTOR	636,978,990	310,866,115	287,543,880	129,065,918	1,501,035,076	445,873,880	1,946,908,956
19	051700000000	Local Education Authority	-	-	-	-	-	-	-
20	051700100100	Education (Non-Teaching Staff)	52,854,703	35,236,469	8,000,000	8,149,999	104,967,152	15,000,000	119,967,152

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GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

PERSONNEL COST

Administrative Entity: 011100100100 - Office of the Chairman

S/N	CLASSIFICATION CODE AND TYPE	APPROVED ESTIMATE 2025	NO OF STAFF	APPROVED ESTIMATE 2024
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FIXED SALARY

Special Advisers	9,200,800	10	7,600,800
Supervisory Councilors	8,665,128	7	5,665,128
Secretary	2,193,804	1	809,304
Vice Chairman	2,263,056	1	853,056
Chairman	2,408,316	1	908,316
TOTAL FIXED SALARY	24,731,104	20	15,836,604

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 011100100100 - Office of the Chairman

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	53,672,957	36,778,457	22,389,229
22	OTHER RECURRENT EXPENDITURE	69,000,000	65,000,000	26,009,026
	TOTAL:	122,672,957	101,778,457	48,398,255

2101	SALARY	53,672,957	44,778,457	22,389,229
210101	Salaries and Wages	24,731,104	15,836,604	7,918,302
21010101	Basic Salary	24,731,104	15,836,604	7,918,302
21010102	Overtime Payments		-	-
21010103	Consolidated Revenue Fund Charges - Sal	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	28,941,853	28,941,853	14,470,927
21020103	Transport Allowance	-		-
21020104	Rent Supplement	3,169,315	3,169,315	1,584,658
21020105	Meal Subsidy			-
21020106	Utility Allowance	1,583,658	1,583,658	791,829
21020107	Entertainment	1,583,658	1,583,658	791,829
21020109	Leave Transport Grant	1,583,660	1,583,660	791,830
21020110	Overtime			-
21020117	Domestic Staff Allowance	6,334,644	6,334,644	3,167,322
21020118	Personal Assistant Allowance			-
21020122	Motor Vehicle Maintenance Allowance	6,334,644	6,334,644	3,167,322
21020123	Constituency Allowance	352,274	352,274	176,137
21020124	Newspaper Allowance	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21020125	Accommodation Allowance	-	-	-
21020134	Allowance for Committee Chairmen (LG C	-	-	-
21020138	Furniture Allowance	-	-	-
21020144	Legislative Allowances	-	-	-
21020146	Arrears of Allowances	-	-	-
21020173	Once-in-4-Years Furniture Allowance	8,000,000	8,000,000	4,000,000
210202	Social Contribution	-	-	-
21020201	Health Insurance Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
21020204	Employee Compensation Fund	-	-	-
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2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

22 OTHER RECURRENT EXPENDITURE

Administrative Entity: 011100100100 - Office of the Chairman

2202	GOODS AND SERVICES	69,000,000	65,000,000	26,009,026
220201	Transport & Travelling - General	15,000,000	11,000,000	9,959,026
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	8,000,000	6,000,000	4,000,000
22020103	International Travel & Transport - Training			
22020104	International Travel & Transport - Others	7,000,000	5,000,000	5,959,026
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020204	Satellites Broadcasting Access Charges			
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220204	Maintenance Services - General	-	12,000,000	-
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			
22021076	Once in 4 years furniture allowances		6,000,000	
22021077	Once in 4 years surveillance gratuity allowance		6,000,000	
220205	Training – General	15,000,000	10,000,000	-
22020501	Local Training	15,000,000	10,000,000	
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
220206	Other Services - General	24,000,000	12,000,000	6,000,000
22020601	Security Services			
22020604	Security Vote (Including Operations)	24,000,000	12,000,000	6,000,000
22020605	Cleaning and Fumigation Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
22020702	Information Technology Consulting			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
22020803	Plant / Generator Fuel Cost			
22020807	Lubricants and Other Oils			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
22020902	Insurance Premium			
220210	Miscellaneous Expenses – General	15,000,000	20,000,000	10,050,000
22021001	Refreshment and Meals (Entertainment &	15,000,000	20,000,000	10,050,000
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements			
22021005	FAAC Meetings / Disbursement meetings			
22021007	Welfare Packages			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-		
22030101	Motor Cycle Advances			
22030105	Spectacle Advances			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22030106	Motor Vehicle Advance			
22030107	Furnishing Advances			
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-		
22040101	Grants to other Local Governments			
22040103	Grants to State Governments			
22040109	Grants to Communities and NGOs			
22040110	Grant to Academic Institutions			
22040111	Contribution to Traditional Councils			
22040112	Grant to Professional Bodies			
22040113	Assistance and Donations General			
22040114	Scholarships and Bursary Awards			
220402	Foreign Grants and Contributions	-		
22040203	Grants and Contribution to International Organizations			
2206	PUBLIC DEBT CHARGES			
220602	Domestic Interest / Discount	-		
22060201	Internal Public Debts – Interest			
22060203	Contractual Liabilities			
220604	Domestic Principal	-		
22060401	Domestic Principal - Treasury Bill			
22060402	Domestic Principal - Short Term Borrowings			
2207	Transfers – Payments			
220701	Transfer to Fund Recurrent Expenditure - Payments			
22070105	Stabilization Funds			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 011200100100 - Legislative Council

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.				
2.				
3.				
4.				
5.				
6.				
	TOTAL GL 01-06	0		
7.				
8.				
9.				
10.				
11.				
12.				
	TOTAL GL FOR 07-12			
13.				
14.	Council Member	FIXED	8	10,774,432
15.	Deputy Council Leader	"	1	1,223,296
16.	Council Leader	"	1	1,345,305
	TOTAL FIXED SALARY		10	13,343,033

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 011200100100 - Legislative Council

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	39,569,245	34,376,996	17,188,498
22	OTHER RECURRENT EXPENDITURE	45,000,000	46,000,000	9,700,000
	TOTAL:	84,569,245	45,376,960	26,888,498

2101	SALARY	39,569,245	34,376,996	17,188,498
210101	Salaries and Wages	13,343,033	8,150,784	4,075,392
21010101	Basic Salary	13,343,033	8,150,784	4,075,392
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	26,226,212	26,226,212	13,113,106
21020103	Transport Allowance			-
21020104	Rent Supplement	1,630,158	1,630,158	815,079
21020105	Meal Subsidy			-
21020106	Utility Allowance	815,078	815,078	407,539
21020107	Entertainment	815,078	815,078	407,539
21020109	Leave Transport Grant	815,078	815,078	407,539
21020110	Leave Bonus (5%)			-
21020111	In-lieu of Overtime / Agency Allowance			-
21020112	Inducement Allowance			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance	3,260,313	3,260,313	1,630,157
21020122	Motor Vehicle Maintenance Allowance	3,260,313	3,260,313	1,630,157
21020123	Constituency Allowance	1,630,194	1,630,194	815,097
21020137	Medical Allowance			-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21020173	Once-in-4-Years Furniture Allowance	14,000,000	14,000,000	7,000,000
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
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2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011200100100 - Legislative Council				
2202	GOODS AND SERVICES	45,000,000	46,000,000	9,700,000
220201	Transport & Travelling - General	5,500,000	5,500,000	1,500,000
22020101	Local Travel & Transport - Training	4,000,000	4,000,000	
22020102	Local Travel & Transport - Others	1,500,000	1,500,000	1,500,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,500,000	5,500,000	1,500,000
22020301	Office Materials and Consumables	1,500,000	1,500,000	1,500,000
22020305	Printing of Non-security Documents	4,000,000	4,000,000	-
220204	Maintenance Services - General	6,000,000	3,000,000	3,000,000
22020402	Maintenance of Office Furniture	3,000,000	1,500,000	1,500,000
22020406	Other Maintenance Services	3,000,000	1,500,000	1,500,000
220205	Training – General	5,000,000	6,000,000	-
22020501	Local Training	5,000,000	6,000,000	

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting	-	-	-
220208	Fuel and Lubricant – General	7,000,000	6,000,000	3,000,000
22020801	Motor Vehicle Fuel Cost	3,000,000	1,500,000	1,500,000
22020802	Other Transport Equipment Fuel Cost	4,000,000	4,500,000	1,500,000
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	16,000,000	20,000,000	700,000
22021001	Refreshment and Meals (Entertainment & Hospitality)	8,000,000	17,000,000	
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	8,000,000	3,000,000	700,000
22021076	Once in 4 4 years furniture allowance			
22021077	once in 4 years surveillance allowance			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
Administrative Entity: 012500100100 - Administration & General Services				
S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025 NO OF STAFF	AMOUNT
1.	W/Man/Messenger	01.		
2.	Mess/Snr. Cleaner/Snr Watchman	02.		
3.	H. Watchman/Clerical Asst./Snr. Mess	03.		
4.	Clerical Off./H. Mess/Hall Superv.	04.	6	2,219,664.00
5.	Con. Sec IV/SCO/Snr. H Sup/Typist	05.	5	2,120,160.00
6.	Con. Sec III /AEO/ACO/A.C.H. Sup	06.	3	1,530,876.00
	TOTAL FOR GL 01-06		14	5,870,700.00
7.	Con. Sec. 11/E.O/C.C.O/C.H Supv./Snr/Typ	07.	1	909,731.00
8.	Con. Sec. I/HEO/Adm. Off.11/ACT	08.	1	971,760.00
9.	Snr. Con. Sec./SEO/Adm. Off. I/C Typ.	09.	1	802,098.00
10.	Prin. Con. Sec. II/PEO. II/Snr. Adm . Off	10	4	3,780,432.00
12	Prin. Con. Sec I/PEO . I/Prin. Adm. Off	12	4	4,732,597.00
	TOTAL FOR GL 07-12		11	11,196,618.00
13	A.C.C.S/A.C.E.O/A.C.A.O	13	5	5,482,086.00
14	C.C.S/C.E.O/C.A.O	14	9	8,208,754.00
15	Deputy Director	15	2	1,098,321.00
16	Director	16	0	0.00
	TOTAL FOR GL 13-16		16	14,789,161.00
	TOTAL FOR 01-16		41	31,856,479.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
Administrative Entity: 012500100100 - Administration & General				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	45,362,069	41,091,966	9,266,217
22	OTHER RECURRENT EXPENDITURE	107,900,000	55,800,000	82,189,280
TOTAL:		153,262,069	96,891,966	91,455,497
2101	SALARY	45,362,069	35,704,946	9,266,217
210101	Salaries and Wages	31,856,479	21,805,620	-
21010101	Basic Salary	31,856,479	19,430,006	
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	13,505,590	13,899,326	9,266,217
21020103	Transport Allowance	2,672,124	3,003,686	2,002,457
21020104	Rent Supplement	3,574,606	3,846,620	2,564,413
21020105	Meal Subsidy	1,165,404	1,342,708	895,139
21020106	Utility Allowance	829,440	951,816	634,544
21020107	Entertainment	1,792,392	28,776	19,184
21020109	Leave Transport Grant			-
21020110	Leave Bonus (5%)			-
21020112	Inducement Allowance			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance		720,000	480,000
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	3,471,624	4,005,720	2,670,480
				-
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 012500100100 - Administration & General Services				
2202	GOODS AND SERVICES	107,900,000	76,800,000	82,189,280
220201	Transport & Travelling - General	5,000,000	500,000	3,209,876
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	600,000	3,209,876
220202	Utilities General	200,000	300,000	
22020202	Telephone Charges	200,000	300,000	
22020203	Internet Access Charges			
220203	Materials and Supplies - General			-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	3,000,000	1,000,000	
22020402	Maintenance of Office Furniture	3,000,000	1,000,000	2,279,087
22020406	Other Maintenance Services			
220205	Training – General	19,700,000	15,000,000	10,096,000
22020501	Local Training	19,700,000	15,000,000	10,096,000
220206	Other Services - General	70,000,000	50,000,000	62,013,404
22020604	Vice Chairman Running cost)	70,000,000	50,000,000	62,013,404
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	10,000,000	10,000,000	6,870,000
22021001	Refreshment and Meals (Entertainment & Hospitality)	10,000,000	10,000,000	6,870,000
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
Administrative Entity: 011100100100 - Local Government Electoral Office				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020137	Medical Allowance			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011100100100 - Local Government Electoral Office				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			-
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 021500100100 - Agriculture Section

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.	Gardiner Grade II	1		
2.	Extension Worker Grade III	2		
3.	Agric Asst./Forest Overseer	3		
4.	Gardner	4		
5.	Agric asst.	5	3	1,107,654.00
6.	Tractor Oper/Agric Field Overseer	6	0	
	TOTAL FOR GL 01-06		3	1,107,654.00
7.	Agric Superintendent	7	5	2,698,203.00
8.	Higher Agric Superintendent	8	0	
9.	Senior Agric Superintendent	9	1	790,432.00
11.	Principal Agric Superintendent	10	0	
12.	Principal Agric Superintendent	12	0	
13.	TOTAL FOR GL 07-12		6	3,488,635.00
14.	Asst. Chief Agric Supt.	13	0	
15.	Chief Agric Supt.	14	1	1,387,609.00
16.	Deputy Director Agric	15	0	
17.	Director Agric Services	16	0	
	TOTAL FOR GL 13-16		1	1,387,609.00
	TOTAL FOR 01-16	0	10	5,983,898.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
Administrative Entity: 021500100100 - Agriculture Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	9,065,858	3,847,002	2,564,668
22	OTHER RECURRENT EXPENDITURE	11,000,000	10,500,000	6,900,000
	TOTAL:	20,065,858	14,347,002	9,464,668
2101	SALARY	9,065,858	3,847,002	2,564,668
210101	Salaries and Wages	5,983,898	1,901,560	1,267,707
21010101	Basic Salary	5,983,898	1,901,560	1,267,707
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	3,081,960	1,945,442	1,296,961
21020103	Transport Allowance	666,600	443,892	295,928
21020104	Rent Supplement	661,670	370,356	246,904
21020105	Meal Subsidy	280,548	192,588	128,392
21020106	Utility Allowance	202,200	129,360	86,240
21020107	Entertainment	380,782		-
21020109	Leave Transport Grant		186,134	124,089
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020137	Medical Allowance	890,160	623,112	415,408
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100100 - Agriculture Section				
2202	GOODS AND SERVICES	11,000,000	10,500,000	6,900,000
220201	Transport & Travelling - General	1,000,000	500,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	500,000	580,000
220202	Utilities General	-	-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	10,000,000	6,900,000
22020301	Office Materials and Consumables	10,000,000	10,000,000	6,900,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-		-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 021500100200 - Forestry Section

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.		1		
2.	Forest guard	2		
3.	Forest attendant	3		
4.	Forest overseer	4		
5.	Senior Forest Overseer	5	13	4,569,087.00
6.	Asst. Chief Forestry Overseer	6	7	2,690,876.00
	TOTAL FOR GL 01-06		20	7,259,963.00
7.	Forest Supt.	7	0	
8.	Higher Forest Superintendent	8	3	1,698,754.00
9.	Higher Forest Superintendent	9	0	
10.	Higher Forest Superintendent	10	0	
11.	Prin. Forest supt.	12	0	
12.	TOTAL FOR GL 07-12		3	1,698,754.00
13.	Asst. Forest Superintendent	13	0	
14.	Asst. Forest Superintendent	14	0	
15.	Deputy Forest Superintendent	15	0	
16.	Director Forest Superintendent	16	0	
17.	TOTAL FOR GL 13-16		0	0.00
	TOTAL FOR 01-16		23	8,958,717.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 021500100200 - Forestry Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	14,737,275	10,777,780	7,007,272
22	OTHER RECURRENT EXPENDITURE	5,300,000	1,200,000	4,500,000
	TOTAL:	20,037,275	11,977,780	11,507,272

2101	SALARY	14,737,275		
210101	Salaries and Wages	8,958,717	4,695,050	3,130,033
21010101	Basic Salary	8,958,717	4,695,050	3,130,033
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	5,778,558	6,084,810	3,877,239
21020103	Transport Allowance	1,393,332	1,383,758	922,505
21020104	Rent Supplement	959,159	938,952	625,968
21020105	Meal Subsidy	304,400	590,832	393,888
21020106	Utility Allowance	596,172	385,540	257,027
21020107	Entertainment	478,127		-
21020109	Leave Transport Grant		469,408	312,939
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	2,047,368	2,047,368	1,364,912
210202	Social Contribution	-	-	
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100200 - Forestry Section				
2202	GOODS AND SERVICES	5,300,000	1,200,000	4,500,000
220201	Transport & Travelling - General	300,000	200,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	200,000	150,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	1,000,000	4,500,000
22020301	Office Materials and Consumables	5,000,000	1,000,000	4,500,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220208	Fuel and Lubricant – General	-	-	
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 021500100300 - Livestock Section (Vetrinary)

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.		1		
2.	Livestock asst.	2		
3.	Livestock asst. Grade I	3		
4.	Livestock asst. Grade II	4		
5.	Livestock overseer	5	1	765,439.00
6.	Asst. Chief Livestock overseer	6	0	
	TOTAL FOR GL 01-06		1	765,439.00
7.	Chief livestock overseer	7		
8.	Higher Livestock Supt.	8	3	4,532,187.00
9.	Senior Livestock Supt.	9	1	1,920,137.00
10.	Princ. Livestock Supt.	10	1	1,729,876.00
11.	Princ Livestock Supt. 11	11	0	
12	Princ. Livestock Supt. 11	12	0	
	TOTAL FOR GL 07-12		5	8,182,200.00
13	Asst. Chief AgricAupt.	13		
14	Chief Agric supt.	14	1	3,016,412.00
15	Deputy Chief Agric supt.	15		
16	Director Chief Agric supt.	16		
	TOTAL FOR GL 13-16		1	3,016,412.00
	TOTAL FOR 01-16		7	11,964,051.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	22,644,510	22,783,068	15,352,837
22	OTHER RECURRENT EXPENDITURE	20,000,000	3,500,000	4,940,000
	TOTAL:	42,644,510	26,283,068	20,292,837
2101	SALARY	22,644,510		
210101	Salaries and Wages	11,964,051	10,368,422	6,912,281
21010101	Basic Salary	11,964,051	10,368,422	6,912,281
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	10,680,459	13,280,964	8,440,556
21020103	Transport Allowance			-
21020104	Rent Supplement	4,330,176		-
21020105	Meal Subsidy			-
21020106	Utility Allowance			-
21020107	Entertainment			-
21020109	Leave Transport Grant			-
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance	420,000	840,000	560,000
21020117	Domestic Staff Allowance	463,044		-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance			-
21020149	Consolidated Allowance	5,467,239	11,820,834	7,880,556
210202	Social Contribution	-		
21020202	17% Government Contributory Pension	-		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-		
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2202	GOODS AND SERVICES	20,000,000	10,500,000	4,940,000
220201	Transport & Travelling - General	5,000,000	500,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	500,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	10,000,000	4,940,000
22020301	Office Materials and Consumables	10,000,000	10,000,000	4,940,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000		
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
0	Administrative Entity: 022000100100 - Treasury Account Section			
S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	Proposed ESTIMATE 2025	
			NO OF STAFF	AMOUNT
2.	Store Attendant	02.		
3.	Store Ast./Snr. Store Att./Cler. Asst.	03.		
4.	Sto. Kper/Cler. Off/Head StorAttd.	04.		
5.	Snr. St. Kper/Snr. Clerical Officer	05.		
6.	Ast. Sto. Officer/Ast. Exec. Officer	06.	5	1,976,320.00
	ε TOTAL FOR GL 01-06		5	1,976,320.00
7.	Store Off./E.O/Chief Store Keeper	07.	1	503,876.00
8.	H.S.O/H.E.O/P.A.A 1 V/Acctant. 1	08.		
9.	S.S.O/S.E.O/P.A.A.111/Acctant 1	09.		
10.	P.S.O/P.E.O11/P.A.A 11/Snr.Actant	10		
12	P.S.O/PEO 1/Prin. Acctant	12	5	5,789,204.00
	TOTAL FOR GL 07-12		6	6,293,080.00
13	ACSO/ACEO/Ast. Chief Accountant	13		
14	C.S.O/C.E.O/Chief Accountant	14	7	7,176,444.00
15	Deputy Director Finance	15		
16	Director Finance	16		
	TOTAL FOR GL 13-16		7	7,176,444.00
	TOTAL FOR 01-16		18	15,445,844.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 022000100100 - Treasury Account Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	82,189,937	22,710,797	15,046,338
22	OTHER RECURRENT EXPENDITURE	570,000,000	296,500,000	175,716,505
	TOTAL:	652,189,937	319,210,797	190,762,843

2101	SALARY	82,189,937	47,569,507	15,046,338
210101	Salaries and Wages	15,445,844	13,002,156	8,668,104
21010101	Basic Salary	15,445,844	13,002,156	8,668,104
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	66,744,093	34,567,351	6,378,234
21020103	Transport Allowance	1,271,916	1,530,924	1,020,616
21020104	Rent Supplement	1,944,608	2,433,564	1,622,376
21020105	Meal Subsidy	548,204	668,268	445,512
21020106	Utility Allowance	404,588	495,336	330,224
21020107	Entertainment		25,176	16,784
21020109	Leave Transport Grant	972,489	1,216,498	810,999
21020110	Leave Bonus (5%)		608,249	405,499
21020112	Inducement Allowance			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance		720,000	480,000
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	1,602,288	1,869,336	1,246,224
210202	Social Contribution	60,000,000	25,000,000	18,938,255
21020202	17% Government Contributory Pension	60,000,000	25,000,000	18,938,255

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000100100 - Treasury Account Section				
2202	GOODS AND SERVICES	570,000,000	327,000,000	175,716,505
220201	Transport & Travelling - General	5,000,000	2,000,000	2,480,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	2,000,000	2,480,000
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	5,000,000	4,578,000
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	5,000,000	5,000,000	4,578,000
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	
22020701	Financial Consulting		-	
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	200,000,000	150,000,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021041	Contingency	200,000,000	150,000,000	
22021078				
		-		
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	60,000,000	50,000,000	42,563,123
22040103	Grants & Contributions to State Agencies (LGSC, LGA & MIG)	60,000,000	50,000,000	42,563,123
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000	120,000,000	126,095,382

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

22070105	Stabilization Funds	150,000,000	120,000,000	126,095,382
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Administrative Entity: 022000100200 - Treasury Revenue Section

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025 NO OF STAFF	AMOUNT
1.		01.		
2.	Asst. Revenue Collector	02.		
3.	Asst. Revenue Collector	03.		
4.	Asst. Revenue Collector	04.		
5.	Asst. Revenue Collector	05.	6	1,604,704.00
6.	Asst. Chief Revenue Collector	06.	2	810,528.00
	TOTAL FOR GL 01-06		8	2,415,232.00
7.	Chief Revenue enforcement supt.	07.	1	504,000.00
8.	SnrRevenueenforcement supt.	08.		
9.	Higher Revenue enforcement supt.	09.		
10.	Principal Revenue enforcement supt.	10		
12	Asst. Revenue enforcement supt.	12	2	804,704.00
	TOTAL FOR GL 07-12		3	1,308,704.00
13	Chief Revenue enforcement supt.	13	2	1,628,084.00
14	Chief Revenue officer	14		
15	DD Revenue Officer	15		
16	Director Revenue Officer	16		
	TOTAL FOR GL 13-16		2	1,628,084.00
	TOTAL FOR 01-16		13	5,352,020.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 022000100200 - Treasury Revenue Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	9,309,460	9,423,873	6,426,126
22	OTHER RECURRENT EXPENDITURE	11,550,000	7,100,000	-
	TOTAL:	20,859,460	16,523,873	6,426,126

2101	SALARY	9,309,460		
210101	Salaries and Wages	5,352,020	4,977,324	3,318,216
21010101	Basic Salary	5,352,020	4,977,324	3,318,216
21010102	Overtime Payments		-	-
21010103	Consolidated Revenue Fund Charges - Salaries		-	-
21010104	Salary Arrears		-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	3,957,440	4,661,865	3,107,910
21020103	Transport Allowance	845,916	960,792	640,528
21020104	Rent Supplement	890,932	952,800	635,200
21020105	Meal Subsidy	365,820	416,256	277,504
21020106	Utility Allowance	252,240	520,579	347,053
21020107	Entertainment			0
21020109	Leave Transport Grant	445,324	476,198	317,465
21020110	Leave Bonus (5%)			0
21020112	Inducement Allowance			0
21020113	Hazard / Hardship Allowance			0
21020117	Domestic Staff Allowance			0
21020122	Motor Vehicle Maintenance Allowance			0

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21020137	Medical Allowance	1,157,208	1,335,240	890,160
210202	Social Contribution	-		
21020202	17% Government Contributory Pension for L.G staff		-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

22 OTHER RECURRENT EXPENDITURE
Administrative Entity: 022000100100 - Treasury Revenue Section

2202	GOODS AND SERVICES	11,550,000	11,450,000	-
220201	Transport & Travelling - General	500,000	400,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	400,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
	Materials and Supplies - General	6,050,000	6,050,000	-
22020301	Office Materials and Consumables	6,050,000	3,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	5,000,000	5,000,000	-
22020701	Financial Consulting	5,000,000	5,000,000	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 022000100300 - Internal Audit

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
2.	Clerical Officer Acct.	01.		0
3.	Clerical Officer Acct.	02.		
4.	Clerical Officer Acct.	03.		
5.	Account Assistant II	04.		
6.	Account Assistant I	05.		
7.	Senior Account Assistant	06.		
	TOTAL FOR GL 01-06			0
8.	Chief Account Assistant	7		0
9.	Higher executive Officer Accountant	8		
10.	Senior Executive Officer	9		
11.	Senior Executive Officer Acct	10		
12.	Principal executive Officer Account II	12		
	TOTAL FOR GL 07-12			0
13.	Principal executive Officer I Accountant	13		
14.	Chief Internal Auditor /CEO Acct.	14	1	1,209,765
15.	Dep. Director Acct.	15		
16.	Director Acct.	16		
	TOTAL FOR GL 13-16		1	1,209,765
	TOTAL FOR 01-16		1	1,209,765

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
Administrative Entity: 022000100300 - Internal Audit				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	2,507,396	2,423,424	847,708
22	OTHER RECURRENT EXPENDITURE	1,000,000	500,000	-
	TOTAL:	3,507,396	2,923,424	847,708
2101	SALARY	2,507,396	1,211,665	847,708
210101	Salaries and Wages	1,209,765	732,492	488,328
21010101	Basic Salary	1,209,765	732,492	488,328
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	1,297,631	479,173	359,380
21020103	Transport Allowance	275,516	75,516	56,637
21020104	Rent Supplement	436,496	146,496	109,872
21020105	Meal Subsidy	133,240	33,240	24,930
21020106	Utility Allowance	64,080	25,080	18,810
21020107	Entertainment			-
21020109	Leave Transport Grant	102,675	73,217	54,913
21020110	Leave Bonus (5%)	76,608	36,608	27,456
21020111	In-lieu of Overtime / Agency Allowance			-
21020112	Inducement Allowance			-
21020113	Hazard / Hardship Allowance			-
21020137	Medical Allowance	209,016	89,016	66,762
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 014800100300 - Internal Audit				
2202	GOODS AND SERVICES	1,000,000	500,000	-
220201	Transport & Travelling - General	500,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	200,000	
220202	Utilities General	-	-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	500,000	300,000	-
22020301	Office Materials and Consumables	500,000	300,000	-
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 022000300100 - Planning, Research & Statistics Department

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	Prosposed	ESTIMATE 2024
			NO OF STAFF	AMOUNT
1.	Massager/Snr. Cleaner/Snr.w.man	1	0	
2.	Massager/Snr. Cleaner/Snr.w.man	2		
3.	Head w. man.Cler.Ast/Snr. Mess	3		
4.	Hall Supv./H.Mess./C.O/Typist	4		
5.	Con. Sec IV/SCO/SHS/Typist	5		
6.	AEC/Con. SecIII/ACCO/Typist	6		
	TOTAL FOR GL 01-06		0	0.00
7.	EO/Con.SecII/CCO/CHS/Snr.Typist	7	0	
8.	HEO/Con.SecI/AOII/A.C.Typist	8		
9.	SPO I	9		
10.	S.P.O	10		
11.	ADPRS	12		
	TOTAL FOR GL 07-12		0	0.00
12.	ADPRS	13		
13.	D.D Planning	14	2	3,687,098.00
14.	D.D Planning	15		
15.	Director Planning	16	1	1,432,905.00
	TOTAL FOR GL 13-16		3	5,120,003.00
	TOTAL FOR 01-16		3	5,120,003.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 022000300100 - Planning, Research & Statistics Department

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	8,977,087	5,262,602	2,888,544
22	OTHER RECURRENT EXPENDITURE	21,000,000	9,500,000	17,890,000
	TOTAL:	29,977,087	14,762,602	20,778,544

2101	SALARY	8,977,087		
210101	Salaries and Wages	5,120,003	2,339,772	1,559,848
21010101	Basic Salary	5,120,003	2,339,772	1,559,848
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	3,857,084	1,993,044	1,328,696
21020103	Transport Allowance	434,708	223,908	149,272
21020104	Rent Supplement	668,432	470,952	313,968
21020105	Meal Subsidy	232,384	102,384	68,256
21020106	Utility Allowance	120,708	78,948	52,632
21020107	Entertainment	30,188	16,188	10,792
21020109	Leave Transport Grant	533,616	233,616	155,744
21020110	Leave Bonus (5%)			-
21020111	In-lieu of Overtime / Agency Allowance			-
21020112	Inducement Allowance	480,000	240,000	160,000
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance	920,000	360,000	240,000
21020137	Medical Allowance	437,048	267,048	178,032
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000300000 - Planning, Research & Statistics Department				
2202	GOODS AND SERVICES	21,000,000	12,500,000	17,890,000
220201	Transport & Travelling - General	1,000,000	500,000	235,000
22020101	Local Travel & Transport - Training		500,000	235,000
22020102	Local Travel & Transport - Others	1,000,000		
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	4,000,000	3,550,000
22020301	Office Materials and Consumables	3,000,000	2,000,000	3,000,000
22020305	Printing of Non-security Documents	2,000,000	2,000,000	550,000
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	1,000,000	550,000
22020801	Motor Vehicle Fuel Cost		1,000,000	550,000
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General		-	
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	15,000,000	7,000,000	13,555,000
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	15,000,000	7,000,000	13,555,000
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 22000300200 - Monitoring & Evaluation

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.		1		
2.	JIDDIC Staff	2		
3.	JIDDIC Staff	3		
4.	JIDDIC Staff	4	26	6,290,654.00
5.	JIDDIC Staff	5		
6.	JIDDIC Staff	6	10	3,541,654.00
	TOTAL FOR GL 01-06		36	9,832,308.00
7.	AEO/PPA	7	4	1,632,098.00
8.	H.E.O	8	1	564,987.00
9.	Planning Officer	9	2	1,209,872.00
10.	SPO	10	3	1,373,184.00
11.	Prin. Planning Officer	12		
	TOTAL FOR GL 07-12		10	4,780,141.00
12.	ADPRS	13	0	
13.	CPO	14		
14.	Dep. Director Planning	15		
15.	Director Planning	16		
	TOTAL FOR GL 13-16		-	0.00
	TOTAL FOR 01-16		46	14,612,449.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	31,618,687	20,370,960	14,285,355
22	OTHER RECURRENT EXPENDITURE	-	3,400,000	460,000
	TOTAL:	31,618,687	23,770,960	14,745,355
2101	SALARY	31,618,687	21,428,033	14,285,355
210101	Salaries and Wages	14,612,449	9,759,588	6,506,392
21010101	Basic Salary	14,612,449	9,759,588	6,506,392
21010102	Overtime Payments		-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	17,006,238	11,668,445	7,778,963
21020103	Transport Allowance	4,825,112	2,745,768	1,830,512
21020104	Rent Supplement	2,066,136	1,951,340	1,300,893
21020105	Meal Subsidy	1,220,916	1,183,140	788,760
21020106	Utility Allowance	861,120	779,760	519,840
21020107	Entertainment			-
21020109	Leave Transport Grant	1,938,216	1,002,717	668,478
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	6,094,738	4,005,720	2,670,480
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2202	GOODS AND SERVICES	-	3,400,000	460,000
220201	Transport & Travelling - General	-	400,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others		400,000	
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	3,000,000	460,000
22021001	Refreshment and Meals (Entertainment & Hospitality)		1,000,000	460,000
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions		2,000,000	
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 22000300300 - Statistics

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-

2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries		-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 22000300300 - Statistics				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost	-		-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100100 - Road & Communication Section

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	APPROVED ESTIMATE 2024	
			NO OF STAFF	AMOUNT
1.		1		
2.	Works Assistant III	2		
3.	Road overseer/Tech. Asst./W. Ast II	3		
4.	Snr. R. Overseer II/Snr. T.A/S.W.A.I	4	3	780,432.00
5.	Snr. R. Overseer I/Snr. T.A/S.W.A.I	5	1	440,992.00
6.	R Foreman/ATO/STA/ACWA/AWS	6	1	509,312.00
	TOTAL FOR GL 01-06		5	1,730,736.00
7.	Senior Work Asst.	7		
8.	Higher Tech. officer	8		
9.	Principal Work Asst.	9		
10.	Principal Work Asst	10		
12	Principal Tech. officer	12	1	759,792.00
	TOTAL FOR GL 07-12		1	759,792.00
13	Asst. Chief Work Asst	13	-	
14	Chief Work Asst	14		
15	Deputy Chief Work Asst	15		
16	Director Work Asst	16		
	TOTAL FOR GL 13-16		-	0.00
	TOTAL FOR 01-16		6	2,490,528.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100100 - Road & Communication Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,177,509	3,828,540	2,209,261
22	OTHER RECURRENT EXPENDITURE	8,500,000	3,800,000	3,878,700
	TOTAL:	12,677,509	7,628,540	6,087,961

2101	SALARY	4,177,509		
210101	Salaries and Wages	2,490,528	1,623,132	1,082,088
21010101	Basic Salary	2,490,528	1,623,132	1,082,088
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	1,686,981	1,690,760	1,127,173
21020103	Transport Allowance	352,266	372,216	248,144
21020104	Rent Supplement	373,216	318,242	212,161
21020105	Meal Subsidy	159,360	179,385	119,590
21020106	Utility Allowance	106,670	106,680	71,120
21020107	Entertainment			-
21020109	Leave Transport Grant	161,373	179,749	119,833
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	534,096	534,488	356,325

210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100100 - Road & Communication Section				
2202	GOODS AND SERVICES	8,500,000	8,800,000	3,878,700
220201	Transport & Travelling - General	500,000	300,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	300,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	500,000	
22020301	Office Materials and Consumables		500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	5,000,000	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000	5,000,000	
220205	Training – General	-	-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	3,000,000	3,000,000	3,878,700
22020801	Motor Vehicle Fuel Cost	3,000,000	3,000,000	3,878,700
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100200 - Mechanical Section

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	APPROVED ESTIMATE 2024	
			NO OF STAFF	AMOUNT
1.		1		
2.	Driver/operator mate	2		
3.	Driver/operator W/asst	3		
4.	Snr driver/mach. 11	4		
5.	Snr driver/mach. 1	5	3	798,021.00
6.	Asst W/mach	6	3	978,543.00
	TOTAL FOR GL 01-06		6	1,776,564.00
7.	Chief driver/mach	7	3	1,496,743.00
8.	Higher tech off. Mach	8		
9.	STO/WORKS Superintendent	9		
10.	PTO Mechanic	10		
12	Principal Tech. officer 1	12		
	TOTAL FOR GL 07-12		3	1,496,743.00
13	A.C.T.O.	13		
14	Chief Tech. Officer	14	2	2,431,098.00
15	Deputy Tech. Officer	15		
16	Director Tech. Officer	16		
	TOTAL FOR GL 13-16		2	2,431,098.00
	TOTAL FOR 01-16		11	5,704,405.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100200 - Mechanical Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	9,049,277	7,111,264	4,740,843
22	OTHER RECURRENT EXPENDITURE	30,000,000	12,000,000	12,796,656
	TOTAL:	39,049,277	19,111,264	17,537,499

2101	SALARY	9,049,277	7,111,264	4,740,843
210101	Salaries and Wages	5,704,405	3,766,392	2,510,928
21010101	Basic Salary	5,704,405	3,766,392	2,510,928
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	3,344,872	3,344,872	2,229,915
21020103	Transport Allowance	713,604	713,604	475,736
21020104	Rent Supplement	753,273	753,273	502,182
21020105	Meal Subsidy	310,020	310,020	206,680
21020106	Utility Allowance	212,160	212,160	141,440
21020107	Entertainment			-
21020109	Leave Transport Grant	376,693	376,693	251,129
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance	979,122	979,122	652,748
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance			-

210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100200 - Mechanical Section				
2202	GOODS AND SERVICES	30,000,000	26,000,000	12,796,656
220201	Transport & Travelling - General	10,000,000	6,000,000	4,900,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	10,000,000	6,000,000	4,900,000
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	5,000,000	-
22020301	Office Materials and Consumables	5,000,000	5,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	10,000,000	10,000,000	4,496,656
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	10,000,000	10,000,000	4,496,656
220205	Training – General	-	-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	5,000,000	5,000,000	3,400,000
22020801	Motor Vehicle Fuel Cost	5,000,000	5,000,000	3,400,000
22020802	Other Transport Equipment Fuel Cost			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100300 - Electrical Section

S/N

CLASSIFICATION OF CODE AND TYPE

GRADE LEVEL

PROPOSED ESTIMATE 2025

NO OF STAFF

AMOUNT

1.		1		
2.	Snr craft. Tech asst 111	2		
3.	Snr craft. Tech asst 11	3		
4.	Snr craft. Tech asst 1	4		
5.	Snr craft. Tech asst	5		
6.	Snr craft. Tech asst 11	6	2	769,075.00
	TOTAL FOR GL 01-06		2	769,075.00
7.	Tech. off Wmg support	7		
8.	Higher tech off.	8		
9.	Prin. Tech. asst 111	9	1	689,632.00
10.	Prin. Tech. asst. 11	10		
12	Prin Electric Officer	12		
	TOTAL FOR GL 07-12		1	689,632.00
13	Asst. Chief Electric Officer	13	1	872,430.00
14	Chief Electric Officer	14		
15	Deputy Electric Officer	15		
16	Director Electric Officer	16		
	TOTAL FOR GL 13-16		1	872,430.00
	TOTAL FOR 01-16		4	2,331,137.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100300 - Electrical Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,662,558	2,927,437	1,953,625
22	OTHER RECURRENT EXPENDITURE	112,300,000	55,600,000	87,606,352
	TOTAL:	116,962,558	58,527,437	89,559,977
2101	SALARY	4,662,558		
210101	Salaries and Wages	2,331,137	1,611,016	1,074,011
21010101	Basic Salary	2,331,137	1,611,016	1,074,011
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	2,331,421	1,319,422	879,615
21020103	Transport Allowance	220,764	132,397	88,265
21020104	Rent Supplement	523,129	323,129	215,419
21020105	Meal Subsidy	324,252	114,252	76,168
21020106	Utility Allowance	429,396	220,764	147,176
21020107	Entertainment			-
21020109	Leave Transport Grant	277,816	172,816	115,211
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	556,064	356,064	237,376
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100300 - Electrical Section				
2202	GOODS AND SERVICES	112,300,000	65,800,000	87,606,352
220201	Transport & Travelling - General	300,000	300,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	300,000	
220202	Utilities General	10,000,000	5,000,000	3,200,000
22020202	Telephone Charges			
22020201	Electricity Charges	10,000,000	5,000,000	3,200,000
+				
220203	Materials and Supplies - General	2,000,000	500,000	
22020301	Office Materials and Consumables	2,000,000	500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	100,000,000	60,000,000	84,406,352
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	100,000,000	60,000,000	84,406,352
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100400 - Land & Survey Section

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
2.		1		
3.	Chainman Asst. II	2		
4.	Asst. Chainman I	3		
5.	Asst. Chainman	4	3	768,093.00
6.	Senior Chainman	5	2	843,218.00
7.	Senior Chainman	6		
8.	TOTAL FOR GL 01-06		5	1,611,311.00
9.	Surveyor	7	0	
10.	Higher surveyor	8		
11.	Prin surveyor	9		
12.	Snr. Prin. Surveyor	10		
13.	Asst chief tech. off	12		
14.	TOTAL FOR GL 07-12		0	0.00
15.	Chief Surveyor	13	1	978,543.00
16.	Chief Surveyor	14		
17.	Chief Surveyor	15		
18.	Chief Surveyor	16		
	TOTAL FOR GL 13-16		1	978,543.00
	TOTAL FOR 01-16		6	2,589,854.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100400 - Land & Survey Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	5,441,095	3,726,704	2,193,537
22	OTHER RECURRENT EXPENDITURE	5,500,000	500,000	-
	TOTAL:	10,941,095	4,226,704	2,193,537

2101	SALARY	5,441,095		
210101	Salaries and Wages	2,589,854	1,633,236	1,088,824
21010101	Basic Salary	2,589,854	1,633,236	1,088,824
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	2,851,241	1,657,069	1,104,713
21020103	Transport Allowance	572,216	369,216	246,144
21020104	Rent Supplement	456,637	326,635	217,757
21020105	Meal Subsidy	359,360	159,408	106,272
21020106	Utility Allowance	266,680	104,680	69,787
21020107	Entertainment			-
21020109	Leave Transport Grant	321,981	163,034	108,689
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	874,367	534,096	356,064

210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
<hr/>				
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100400 - Land & Survey Section				
2202	GOODS AND SERVICES	5,500,000	1,200,000	-
220201	Transport & Travelling - General	500,000	200,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	200,000	
<hr/>				
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
<hr/>				
220203	Materials and Supplies - General	5,000,000	1,000,000	-
22020301	Office Materials and Consumables	5,000,000	1,000,000	
22020305	Printing of Non-security Documents			
<hr/>				
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100500 - Building Section

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.		1		
2.	Asst. Carpenter	2		
3.	Carpenter	3		
4.	Senior Carpenter	4		
5.	Senior Carpenter	5	2	652,107.00
6.	Senior Carpenter	6		
	TOTAL FOR GL 01-06		2	652,107.00
7	H.T.O Building	7	4	2,203,502.00
8.	H.T.O Building	8		
9.	H.T.O Building	9		
10.	H.T.O Building	10		
11	H.T.O Building	12		
	TOTAL FOR GL 07-12		4	2,203,502.00
12	Asst. chief Tech. officer	13	0	
13	Chief Tech. officer	14		
14	Deputy Director Chief Tech. officer	15		
15	Director Chief Tech. officer	16		
	TOTAL FOR GL 13-16		0	0.00
	TOTAL FOR 01-16		6	2,855,609.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 023400100500 - Building Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	4,653,676	3,535,903	1,884,224
22	OTHER RECURRENT EXPENDITURE	25,500,000	5,500,000	12,386,000
	TOTAL:	30,153,676	9,035,903	14,270,224

2101	SALARY	4,653,676		
210101	Salaries and Wages	2,855,609	1,626,168	1,084,112
21010101	Basic Salary	2,855,609	1,626,168	1,084,112
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	1,798,067	1,200,168	800,112
21020103	Transport Allowance	394,056	275,376	183,584
21020104	Rent Supplement	325,180	240,864	160,576
21020105	Meal Subsidy	172,704	122,256	81,504
21020106	Utility Allowance	118,080	85,440	56,960
21020107	Entertainment			-
21020109	Leave Transport Grant	162,590	120,432	80,288
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	625,457	355,800	237,200

210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100500 - Building Section				
2202	GOODS AND SERVICES	25,500,000	16,500,000	12,386,000
220201	Transport & Travelling - General	500,000	500,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	-
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	20,000,000	15,000,000	12,386,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	20,000,000	15,000,000	12,386,000

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22020401	Maintenance of Motor Vehicles / Transport Equipment			
<hr/>				
220205	Training – General		-	-
22020501	Local Training			
<hr/>				
220206	Other Services - General	5,000,000	1,000,000	-
22020601	Security Services			-
22020602	Office Rent			-
22020603	Residential Rent	5,000,000	1,000,000	
<hr/>				
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
<hr/>				
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
<hr/>				
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			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	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
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			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22 OTHER RECURRENT EXPENDITURE				
Administrative Entity:051700100100 - Education (Local Education A				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 051700100200 - Education (Teaching Staff)

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.		01.	0	
2.	Night Watchman	02.		
3.	Messenger/Clerical Officer	03.		
4.	SON Driver/Typist	04.		
5.	SCO/PERs Asst. I	05.		
6.	Acct Asst I/Pers. Asst. I	06.		
	a. TOTAL GL 01-06		0	
7.	SON Pers Asst.	07.	119	51,671,164.00
8.	PrinAsst III/Prin. Act III	08.	63	43,488,268.00
9.	PrinAsst II/Prin. Acct II	09.	33	32,954,728.00
10.	SEO Prin. Asst/ Prin. Acct	10	130	133,236,656.00
12	PEO Prin. Asst. I	12	74	89,050,560.00
	TOTAL FOR GL 07-12		419	350,401,376.00
13	PEO II	13	57	79,021,508.00
14	CEO Asst Director	14	34	48,693,564.00
15	Deputy Director	15		
16	Director	16		
	TOTAL FOR GL 13-16		91	127,715,072
	TOTAL FOR 01-16		510	478,116,448.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 051700100200 - Education (Teaching Staff)

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	938,283,129	434,397,482	181,556,355
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	938,283,129	434,397,482	181,556,355

2101	SALARY			
210101	Salaries and Wages	478,116,448	-	-
21010101	Basic Salary	478,116,448		-
21010102	Overtime Payments		-	-
21010103	Consolidated Revenue Fund Charges - Salaries		-	-
21010104	Salary Arrears		-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	460,166,681		
210201	Allowances	380,166,681	272,334,533	181,556,355
21020103	Transport Allowance	49,359,312	36,593,112	24,395,408
21020104	Rent Supplement	50,477,263	43,692,948	29,128,632
21020105	Meal Subsidy	25,727,121	16,088,796	10,725,864
21020106	Utility Allowance	23,456,554	11,356,554	7,571,036
21020107	Entertainment	362,940	62,940	41,960
21020109	Leave Transport Grant	44,123,532	26,188,532	17,459,021
21020110	Leave Bonus (5%)			-
21020112	Inducement Allowance (TSS - 12.5%)			-
21020156	Professional Teaching Allowance	48,007,548	38,124,548	25,416,365
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance	3,670,005	1,800,000	1,200,000
21020122	Motor Vehicle Maintenance Allowance			-
21020136	Responsibility Allowance (PTA)			-
21020137	Medical Allowance	65,543,684	46,155,368	30,770,245

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21020156	Professional Teaching Allowance (TSS - 27.5%)	69,438,722	52,271,735	34,847,823
210202	Social Contribution	80,000,000	40,000,000	28,294,817
21020202	17% Government Contributory Pension	80,000,000	40,000,000	28,294,817
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020402	Teaching Aids laboratory and instruction materials			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

220402 Foreign Grants and Contributions

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

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
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NO OF STAFF	AMOUNT
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1.	Night	01.		
2.	Watchman/Cleaner/Labourer/Gardener	02.		
3.	Messenger/NWM/Clerical Officer/Driver	03.	19	8,932,123
4.	Senior Driver/Mechanic/S/Messenger/Typist	04.		
5.	SCO/Grade II Teacher/Arabist	05.	6	3,900,564.00
6.	Asst. Education. Officer	06.		
	TOTAL FOR GL 01-06		25	12832687
7.	Asst. Education Officer I	7	17	9,933,292
8.	Higher Assistant Education. Officer	8		
9.	Senior Assistant Education Officer	9		
10.	Principal Assistant Education Officer II	10		
12	Principal Assistant Education Officer I	12		
	TOTAL FOR GL 07-12		17	9933292
13	Asst. Chief Education Officer I	13		
14	Chief Asst. Education Officer	14	16	16,719,872
15	Deputy Director	15	13	15,882,240
16	Director	16		
	TOTAL FOR GL 13-16		29	32,602,112
	TOTAL FOR 01-16		71	55,368,091

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	104,967,152	52,854,703	35,236,469
22	OTHER RECURRENT EXPENDITURE	15,000,000	8,000,000	8,149,999
	TOTAL:	119,967,152	60,854,703	43,386,468
2101	SALARY	104,967,152	52,854,703	35,236,469
210101	Salaries and Wages	55,368,091	22,784,152	15,189,435
21010101	Basic Salary	55,368,091	22,784,152	15,189,435
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	49,599,061	30,070,551	20,047,034
21020103	Transport Allowance	7,950,192	4,441,260	2,960,840
21020104	Rent Supplement	5,380,184	4,548,666	3,032,444
21020105	Meal Subsidy	3,362,028	1,954,600	1,303,067
21020106	Utility Allowance	2,336,044	1,324,800	883,200
21020107	Entertainment	2,162,240		-
21020109	Leave Transport Grant	2,648,304	1,972,010	1,314,673
21020110	Leave Bonus (5%)			-
21020112	Inducement Allowance (TSS - 12.5%)			-
21020156	Professional Teaching Allowance		3,402,827	2,268,551
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance	4,680,000		-
21020122	Motor Vehicle Maintenance Allowance			-
21020136	Responsibility Allowance (PTA)	4,380,184		-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21020137	Medical Allowance	8,320,136	6,053,088	4,035,392
21020156	Professional Teaching Allowance (TSS - 27.5%)	8,379,749	6,373,300	4,248,867
210202	Social Contribution		-	-
21020202	17% Government Contributory Pension		-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2202	GOODS AND SERVICES	15,000,000	8,000,000	8,149,999
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	15,000,000	8,000,000	8,149,999
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
22020310	Teaching Aids, Laboratory and Instructional Materials	15,000,000	8,000,000	8,149,999
220204	Maintenance Services - General	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
22021080	17% contribution to LEA staff pension			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 051700100300 - Adult Education

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST			-
22	OTHER RECURRENT EXPENDITURE	7,157,880	7,157,880	-
	TOTAL:	7,157,880	7,157,880	-

2101	SALARY			-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			-
210201	Allowances			-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance (Adult Education Tutors)			-
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
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			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100300 - Adult Education				
2202	GOODS AND SERVICES	7,157,880	7,157,880	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22020406	Other Maintenance Services			
<hr/>				
220205	Training – General	-	-	-
22020501	Local Training			
<hr/>				
220206	Other Services - General	-	-	-
22020601	Security Services			-
<hr/>				
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
<hr/>				
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
<hr/>				
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
<hr/>				
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
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GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	7,157,880	7,157,880	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL	7,157,880	7,157,880	
220401	Local Grants and Contributions			-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			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)			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
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			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100300 - Other Education				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

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

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.	Health Attendants (CONHESS)	1		
2.	Health Attendants	2	6	3,715,248.00
3.	Health Attendants	3	14	8,712,191.00
4.	Leprosy Attendants	4	12	9,516,384.00
5.	Health Technicians	5	4	7,657,440.00
6.	Pharmacy Attendants	6	13	14,835,802.00
	TOTAL FOR GL 01-06		49	44,437,065.00
7.	Env. Health Worker	7		
8.	Higher Env. Health Officer	8		
9.	Senior Env. Health Officer	9	6	10,969,076.00
10.	Prin. Comm. Health Officer 11	10		
11.		11		
12.	Princ. Comm. Health Officer 1	12	2	4,629,520.00
	TOTAL FOR GL 07-12		8	15,598,596.00
13	Env. Health Officer	13	0	
14	H. Env. Health Officer	14		
15	S. Env. Health Officer	15		
16	Asst. C.E.H.O	16		
	TOTAL FOR GL 13-16		0	0.00
	TOTAL FOR 01-16		57	60,035,661.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

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

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	101,785,409	54,243,300	35,960,273
22	OTHER RECURRENT EXPENDITURE	32,000,000	11,000,000	12,280,000
	TOTAL:	133,785,409	65,243,300	48,240,273

2101	SALARY	101,785,409		
210101	Salaries and Wages	60,035,661	26,589,941	17,726,627
21010101	Basic Salary	60,035,661	26,589,941	17,726,627
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	41,749,748	27,350,468	18,233,645
21020103	Cons AI	24,454,508	18,075,230	12,050,153
21020104	Rent Supplement			-
21020105	Meal Subsidy			-
21020106	Utility Allowance			-
21020107	Entertainment			-
21020109	Leave Transport Grant			-
21020110	Leave Bonus (5%)			-
21020112	Inducement Allowance (TSS - 12.5%)			-
21020113	Hazard / Hardship Allowance	7,420,000	4,120,366	2,746,911
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020136	Responsibility Allowance (PTA)			-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21020137	Medical Allowance			-
21020149	Consolidated Allowance (CONHESS)	9,875,240	5,154,872	3,436,581
210202	Social Contribution	25,000,000	-	-
21020202	17% Government Contributory Pension	25,000,000	-	-
<hr/>				
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

22 OTHER RECURRENT EXPENDITURE

Administrative Entity: 052100100100 - Preventive (Water, Sanitatio

2202	GOODS AND SERVICES	32,000,000	24,000,000	12,280,000
220201	Transport & Travelling - General	4,000,000	3,000,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	4,000,000	3,000,000	600,000
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	20,000,000	15,000,000	2,500,000
22020301	Office Materials and Consumables (Sanitation and Hyg	20,000,000	15,000,000	2,500,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	8,000,000	6,000,000	3,340,000
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers	8,000,000	6,000,000	3,340,000
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
22040109	Grants to Communities and NGOs			
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 052100100200 - Curative

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
		1		
1	Health Attendant	2	3	1,309,136
1.	Health Asst	3	10	4,265,968
2.	JCHEW/Midwife/Phm. Tech (Student)	4		
3.	JCHEW	5	7	4,100,520
4.	HEA	6	5	3,982,820
	TOTAL FOR GL 01-06		25	13,658,444
5.	JCHEW/Midwife/Phm. Tech (Student)	7	26	46,299,664
6.	CHO II/HCHEW/Midwife/HPT	8	9	20,970,496
7.	CHO I/SCHEW/Midwife Off. SPT	9	6	18,065,832
8.	SCHO/PCHEW II/SMO/PPT II	10	5	32,307,760
9.		11	5	38,226,312
12	PPCHO/PCHEW/PMO/PPT I	12	13	43,978,226
	TOTAL FOR GL 07-13		64	199,848,290
13	ACCHO/ACCHEW/ACMO/ACPT	13	-	-
14	Asst. Director	14		-
15	Deputy Director	15		-
16	Director	16		-
	TOTAL FOR GL 14-16		-	-
	TOTAL FOR 01-16		89	213,506,734

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 052100100200 - Curative

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	289,111,561	58,854,333	39,236,222
22	OTHER RECURRENT EXPENDITURE	41,600,000	39,500,000	17,267,200
	TOTAL:	330,711,561	98,354,333	56,503,422

2101	SALARY	264,111,561		
210101	Salaries and Wages	213,506,734	24,887,333	16,591,555
21010101	Basic Salary	213,506,734	24,887,333	16,591,555
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	75,604,827		
210201	Allowances	50,604,827	33,967,000	22,644,667
21020103	Transport Allowance			-
21020104	Rent Supplement			-
21020105	Meal Subsidy			-
21020106	Utility Allowance			-
21020107	Shifting			-
21020109	Leave Transport Grant			-
21020110	Leave Bonus (5%)			-
21020112	Inducement Allowance (TSS - 12.5%)	28,285,180	7,179,040	4,786,027
21020113	Hazard / Hardship Allowance	15,220,000	5,400,000	3,600,000
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020136	Responsibility Allowance (PTA)			-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21020137	Medical Allowance			-
21020149	Consolidated Allowance (CONHESS)	7,099,647	21,387,960	14,258,640
210202	Social Contribution	25,000,000	22,000,000	14,278,416
21020202	17% Government Contributory Pension	25,000,000	10,000,000	6,108,416
22021081	Health Insurance Contribution (JICHMA)		12,000,000	8,170,000
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

22 OTHER RECURRENT EXPENDITURE

Administrative Entity: 052100100200 - Curative

2202	GOODS AND SERVICES	41,600,000	39,500,000	17,267,200
220201	Transport & Travelling - General	1,000,000	500,000	500,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	500,000	500,000
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	30,000,000	28,000,000	16,167,200
22020301	Office Materials and Consumables			
22020307	Drugs, vaccines & medical supplies, free maternal, Newborn and Child Health Care	30,000,000	28,000,000	16,167,200
220204	Maintenance Services - General	4,600,000	5,000,000	600,000
22020402	Maintenance of Office Furniture			
22020421	Maintenance of Health Institution Buildings		2,000,000	
22020406	Other Maintenance Services (MASAKI)	4,600,000	3,000,000	600,000
220205	Training – General	-	-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	6,000,000	6,000,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021060	Nutrition Activities	5,000,000	5,000,000	
22021049	Special Health Programmes & Initiatives (LACA)	1,000,000	1,000,000	
22021079	17% contribution to PHC staff pension			
22021081	Health Insurance Scheme (JICHMA)			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

220402 Foreign Grants and Contributions

Administrative Entity: 052100100300 - Rural Water Supply

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED	ESTIMATE 2025
			NO OF STAFF	AMOUNT
1.				
2.	Well Sinker/Work Attendants	2		
3.	Pump Operator	3	1	302,932.00
4.	ADM/Plumber	4	2	541,856.00
5.	Senior Well Sinker	5	3	892,376.00
6.	ATO/SPM	6		
	TOTAL FOR GL 01-06		6	1,737,164.00
7.	Technical Officer	7		
8.	Higher Technical O	8	1	496,836.00
9.	Senior Technical O	9		
10.	Senior T.O	10		
12	Principle T.O	12		
	TOTAL FOR GL 07-12		1	496,836.00
13	Principle Tech. Officer	13	0	
14	Chief Tech. Officer	14		
15	Chief Tech. Officer	15		
16	Tech. Officer	16		
	TOTAL FOR GL 13-16		0	0.00
	TOTAL FOR 01-16		7	2,234,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 052100100300 - Rural Water Supply

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	5,957,692	4,537,874	3,019,459
22	OTHER RECURRENT EXPENDITURE	100,900,000	73,900,000	-
	TOTAL:	106,857,692	78,437,874	3,019,459
2101	SALARY	5,957,692	4,529,188	3,019,459
210101	Salaries and Wages	2,234,000	2,281,416	1,520,944
21010101	Basic Salary	2,234,000	2,281,416	1,520,944
21010102	Overtime Payments		-	
21010103	Consolidated Revenue Fund Charges - Salaries		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	3,723,692	2,247,772	1,498,515
21020103	Transport Allowance	704,884	424,884	283,256
21020104	Rent Supplement	601,692	311,092	207,395
21020105	Meal Subsidy	421,908	181,908	121,272
21020106	Utility Allowance	551,280	551,280	367,520
21020107	Entertainment			-
21020109	Leave Transport Grant	375,490	155,496	103,664
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020137	Medical Allowance	1,068,438	623,112	415,408
210202	Social Contribution	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21020202	17% Government Contributory Pension	-	-	-
<hr/>				
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
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GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

22 OTHER RECURRENT EXPENDITURE

Administrative Entity: 052100100300 - Rural Water Supply

2202	GOODS AND SERVICES	100,900,000	73,900,000	
220201	Transport & Travelling - General	400,000	400,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	400,000	400,000	
220202	Utilities General	500,000	500,000	
22020202	Telephone Charges			
22020205	Water Rates & Charges	500,000	500,000	
+				
220203	Materials and Supplies - General	5,000,000	1,000,000	
22020301	Office Materials and Consumables	5,000,000	1,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220208	Fuel and Lubricant – General	95,000,000	72,000,000	69,782,044
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
22020415	Maintenance of Water Facilities	95,000,000	72,000,000.00	69,782,044
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

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

S/N

CLASSIFICATION OF CODE AND TYPE

GRADE LEVEL

PROPOSED ESTIMATE 2025

NO OF STAFF

AMOUNT

1.		1
2.		2
3.		3
4.		4
5.		5
6.		6
7.	TOTAL FOR GL 01-06	
8.		7
9.		8
10.		9
11.		10
12.		12
	TOTAL FOR GL 07-12	
13		13
14		14
15		15
16		16
	TOTAL FOR GL 13-16	
	TOTAL FOR 01-16	

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

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

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	130,000,000	100,000,000	78,244,441
	TOTAL:	130,000,000	100,000,000	78,244,441
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary	-		
21010102	Overtime Payments	-	-	
21010104	Salary Arrears	-	-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055200100100 - Traditional Officer (District I-				
2202	GOODS AND SERVICES	130,000,000	100,000,000	78,244,441
220201	Transport & Travelling - General	-	-	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	130,000,000	100,000,000	78,244,441
22040103	Grants & Contributions (Emirate Councils and Justice)	130,000,000	100,000,000	78,244,441
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 055100100100 -Community Development Section

S/N

CLASSIFICATION OF CODE AND TYPE

GRADE LEVEL

PROPOSED ESTIMATE 2025

			NO OF STAFF	AMOUNT
1.		1	0	
2.	Women InspAsst	2		
3.	Comm. Deve. Asst	3	1	232,932.00
4.	Comm. Dev. Asst.	4	2	511,856.00
5.	Comm. Dev. Asst.	5	3	842,376.00
6.	Snr. Comm. Dev. Asst.	6	3	985,792.00
	TOTAL FOR GL 01-06		9	2,572,956.00
7.	Snr. Comm. Dev. Officer	7	2	822,160.00
8.	Higher Comm. Dev. Inspt	8	2	1,067,664.00
9.	Prin. Comm. Dev. Insp. IV	9	3	2,635,296.00
10.	Prin. Comm. Dev. Insp. III	10	2	
11.	Prin. Comm. Dev. Insp. I	12		
12.	TOTAL FOR GL 07-12		9	4,525,120.00
13.	Asst. Chief Comm Dev. Officer	13	2	2,434,088.00
14.	Chief Comm. Dev. Officer	14	2	2,364,984.00
15.	Deputy Director Comm. Dev. Officer	15		
16.	Director Comm. Dev. Officer	16		
	TOTAL FOR GL 13-16		4	4,799,072.00
	TOTAL FOR 01-16		22	11,897,148.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 055100100100 -Community Development Section

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	18,313,226	15,009,251	9,509,307
22	OTHER RECURRENT EXPENDITURE	35,500,000	17,600,000	7,200,000
	TOTAL:	53,813,226	32,609,251	16,709,307

2101	SALARY			
210101	Salaries and Wages	11,897,148	7,965,888	5,310,592
21010101	Basic Salary	11,897,148	7,965,888	5,310,592
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	6,416,078	6,298,072	4,198,715
21020103	Transport Allowance	1,322,332	1,382,172	921,448
21020104	Rent Supplement	1,493,084	1,534,822	1,023,215
21020105	Meal Subsidy	573,924	599,148	399,432
21020106	Utility Allowance	499,992	143,040	95,360
21020107	Entertainment			-
21020109	Leave Transport Grant	746,426	769,554	513,036
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	1,780,320	1,869,336	1,246,224
				-
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100100 -Community Development Se				
2202	GOODS AND SERVICES	35,500,000	17,600,000	7,200,000
220201	Transport & Travelling - General	500,000	600,000	1,140,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	600,000	1,140,000
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	15,000,000	5,000,000	5,910,000
22020301	Office Materials and Consumables	15,000,000	5,000,000	5,910,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	20,000,000	12,000,000	150,000
22040109	Grants to Communities and NGOs	20,000,000	12,000,000	150,000
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

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

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.	Centurial attendant	1		
2.	H. Centurial attendant	2		
3.	Welfare Assistant	3		
4.	Culture Assistant	4	1	255,728.00
5.	Sport Welfare Assistant	5	1	270,792.00
6.	Snr. Culture Assistant	6	5	2,076,320.00
	TOTAL FOR GL 01-06		7	2,602,840.00
7.	Chief Culture Assistant	7		
8.	Sport Officer	8	1	356,060.00
9.	Senior Inf. Pren Officer	9	1	362,268.00
10.	Principal Culture Officer	10		
12	Principle Culture Officer	12		
	TOTAL FOR GL 07-12		2	718,328.00
13	Principal Culture Officer I	13		
14	Chief Culture Officer	14		
15	Deputy Culture Officer	15		
16	Director Culture Officer	16		
	TOTAL FOR GL 13-16		2	718,328.00
	TOTAL FOR 01-16		11	4,039,496.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

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

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,505,194	2,343,361	1,562,241
22	OTHER RECURRENT EXPENDITURE	16,080,000		
	TOTAL:	22,585,194	2,343,361	1,562,241
2101	SALARY			
210101	Salaries and Wages	4,039,496	-	-
21010101	Basic Salary	4,039,496		-
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	2,465,698	2,343,361	1,562,241
21020103	Transport Allowance	553,668	534,060	356,040
21020104	Rent Supplement	476,700	422,856	281,904
21020105	meal	238,896	227,016	151,344
21020106	Utility Allowance	156,960	146,880	97,920
21020107	Entertainment			-
21020109	Leave Transport Grant	238,330	211,405	140,937
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	801,144	801,144	534,096
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture				
2202	GOODS AND SERVICES	16,080,000	6,080,000	2,790,000
220201	Transport & Travelling - General	5,000,000	2,000,000	1,700,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	2,000,000	1,700,000
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	3,000,000	690,000
22020301	Office Materials and Consumables	10,000,000	3,000,000	690,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220207	Consulting and Professional Services	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	1,080,000	1,080,000	400,000
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	400,000
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 055100100300 - Social Welfare Section

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.	Social Welfare	1		
2.	Social Welfare	2		
3.	Social Welfare Assistant	3		
4.	Social Welfare Assistant	4		
5.	Social Welfare	5	1	310,792.00
6.	Snr. Social Welfare Assistant	6	3	985,792.00
	TOTAL FOR GL 01-06		4	1,296,584.00
7.	Chief Social Welfare Assistant	7		
8.	Social Welfare Officer II	8		
9.	Social Welfare Officer I	9	3	2,452,916.00
10.	Snr. Social Welfare Officer	10		
12	Principle Culture Officer	12		
	TOTAL FOR GL 07-12		3	2,452,916.00
13	Asst. Social Welfare Officer	13	1	897,044.00
14	Chief Social Welfare Officer	14	1	982,492.00
15	Deputy Social Welfare Officer	15		
16	Director Social Welfare Officer	16		
	TOTAL FOR GL 13-16		2	1,879,536.00
	TOTAL FOR 01-16		9	5,629,036.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
Administrative Entity: 055100100300 - Social Welfare Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	32,635,258	10,716,426	2,104,284
22	OTHER RECURRENT EXPENDITURE	45,486,000	22,486,000	5,924,278
	TOTAL:	78,121,258	33,202,426	8,028,562
2101	SALARY	32,635,258		
210101	Salaries and Wages	5,629,036	-	-
21010101	Basic Salary	5,629,036		-
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	27,006,222	10,716,426	2,104,284
21020103	Transport Allowance	596,124	654,264	436,176
21020104	Rent Supplement	745,848	758,399	505,599
21020105	Meal Subsidy	259,068	284,292	189,528
21020106	Utility Allowance	231,156	195,840	130,560
21020107	Entertainment			-
21020109	Leave Transport Grant	372,882	373,471	248,981
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	801,144	890,160	593,440
22021082	Social Security Benefits for Disabled	24,000,000	7,560,000	5,040,000
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
22021082	Social Security Benefits (For Disabled)			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100300 - Social Welfare Section				
2202	GOODS AND SERVICES	45,486,000	22,486,000	5,924,278
220201	Transport & Travelling - General	2,000,000	2,000,000	786,500
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	2,000,000	2,000,000	786,500
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	15,000,000	7,000,000	-
22020301	Office Materials and Consumables	15,000,000	7,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General		-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			
220205	Training – General		-	-
22020501	Local Training			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220206	Other Services - General		-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	28,486,000	13,486,000	5,137,778
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments	23,486,000		
22021057	Casual Workers (Hisba and Vigilante)		8,486,000	5,137,778
22020318	Disaster Relief Materials	5,000,000	5,000,000	
220201082	Social Security benefit (for disabled)			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
22040113	Assistance and Donations General (COVID-19 Response)			

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

220402 Foreign Grants and Contributions

Administrative Entity: 055100100400 - Trade Section and Cooperatives

S/N	CLASSIFICATION OF CODE AND TYPE	GRADE LEVEL	PROPOSED ESTIMATE 2025	
			NO OF STAFF	AMOUNT
1.		1		
2.	Field Secretary	2		
3.	Cooperative Inspector	3		
4.	Asst Cooperative Inspector	4		
5.	Snr Cooperative Inspector	5	1	340,792.00
6.	Snr Cooperative Inspector	6	1	365,264.00
	TOTAL FOR GL 01-06		2	706,056.00
7.	Chief Co-op Inspector	7		
8.	Co-operative Officer III	8		
9.	Co-operative Officer II	9		
10.	Co-operative Officer I	10	1	850,896.00
12	Co-operative Officer	12		
	TOTAL FOR GL 07-12		1	850,896.00
13	Asst. Chief Co-op officer	13	1	977,516.00
14	Chief Co-op officer	14		
15	Deputy Chief Cooperative officer	15		
16	Director Cooperative Officer	16		
	TOTAL FOR GL 13-16		1	977,516.00
	TOTAL FOR 01-16		4	2,534,468.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals

Administrative Entity: 055100100400 - Trade Section and Cooperatives

2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	3,476,455	4,022,260	2,681,507
22	OTHER RECURRENT EXPENDITURE	22,150,000	7,900,000	-
	TOTAL:	25,626,455	11,922,260	2,681,507
2101	SALARY	3,476,455	4,022,260	2,681,507
210101	Salaries and Wages	2,534,468	2,302,980	1,535,320
21010101	Basic Salary	2,534,468	2,302,980	1,535,320
21010102	Overtime Payments		-	
21010104	Salary Arrears		-	
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS			
210201	Allowances	941,987	1,719,280	1,146,187
21020103	Transport Allowance	194,196	345,228	230,152
21020104	Rent Supplement	226,578	460,639	307,093
21020105	Meal Subsidy	83,688	150,168	100,112
21020106	Utility Allowance	57,720	107,880	71,920
21020107	Entertainment			-
21020109	Leave Transport Grant	112,757	210,285	140,190
21020110	Leave Bonus (5%)			-
21020113	Hazard / Hardship Allowance			-
21020117	Domestic Staff Allowance			-
21020122	Motor Vehicle Maintenance Allowance			-
21020137	Medical Allowance	267,048	445,080	296,720
210202	Social Contribution	-	-	-

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100400 - Trade Section and Cooperati				
2202	GOODS AND SERVICES	22,150,000	7,900,000	-
220201	Transport & Travelling - General	850,000	400,000	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	850,000	400,000	
220202	Utilities General		-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	10,000,000	2,000,000	-
22020301	Office Materials and Consumables	10,000,000	2,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	11,300,000	5,000,000	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	11,300,000	5,000,000	

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220205	Training – General	-	-	-
22020501	Local Training			
220206	Other Services - General	-	-	-
22020601	Security Services			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting		-	-
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			-
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General	-	-	-
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	500,000	-
22021001	Refreshment and Meals (Entertainment & Hospitality)			-
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions		500,000	

2203 LOANS AND ADVANCES

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
APPROVED ESTIMATES - Recurrent Expenditure 2025

Code	Description	2025 Approved Estimates	Approved Estimate 2024	
			Approved	Actuals
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GAGARAWA LOCAL GOVERNMENT
2025 APPROVED ESTIMATE -RECURRENT EXPENDITURE

S/N	Code	Administrative Entity	2025 APPROVED ESTIMATE		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
CONSOLIDATED SUMMARY			1,848,673,672	1,489,423,880	3,338,097,552
	10000000000	ADMINISTRATIVE SECTOR	138,604,271	221,900,000	360,504,271
1	011100100100	Office of the Chairman	53,672,957	69,000,000	122,672,957
2	011200100100	Legislative Council	39,569,245	45,000,000	84,569,245
3	012500100100	Administration & General Services	45,362,069	107,900,000	153,262,069
4	014800100100	Local Government Electoral Office	-	-	-
	20000000000	ECONOMIC SECTOR	209,034,325	821,650,000	1,030,684,325
10	021500100100	Agriculture Section	9,065,858	11,000,000	20,065,858
11	021500100200	Forestry Section	14,737,275	5,300,000	20,037,275
12	021500100300	Livestock Section (Vetrinary)	22,644,510	20,000,000	42,644,510
7	022000100100	Treasury Account Section	82,189,937	570,000,000	652,189,937
8	022000100200	Treasury Revenue Section	9,309,460	11,550,000	20,859,460
9	022000100300	Internal Audit	2,507,396	1,000,000	3,507,396
	022000300100	Planning, Research & Statistics Departr	8,977,087	21,000,000	29,977,087
	22000300200	Monitoring & Evaluation	31,618,687	-	31,618,687
	22000300300	Statistics	-	-	-
13	023400100100	Road & Communication Section	4,177,509	8,500,000	12,677,509
14	023400100200	Mechanical Section	9,049,277	30,000,000	39,049,277
15	023400100300	Electrical Section	4,662,558	112,300,000	116,962,558

GAGARAWA LOCAL GOVERNMENT
2025 APPROVED ESTIMATE -RECURRENT EXPENDITURE

S/N	Code	Administrative Entity	2025 APPROVED ESTIMATE		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
16	023400100400	Land & Survey Section	5,441,095	5,500,000	10,941,095
17	023400100500	Building Section	4,653,676	25,500,000	30,153,676
	300000000000	SOCIAL SECTOR	1,501,035,076	445,873,880	1,946,908,956
18	051700000000	Local Education Authority	-	-	-
19	051700100100	Education (Non-Teaching Staff)	104,967,152	15,000,000	119,967,152
20	051700100200	Education (Teaching Staff)	938,283,129	-	938,283,129
21	051700100300	Adult Education	-	7,157,880	7,157,880
22	051700100400	Other Education	-	-	-
23	052100100100	Preventive (Water, Sanitation and Hygiene)	101,785,409	32,000,000	133,785,409
24	052100100200	Curative	289,111,561	41,600,000	330,711,561
25	052100100300	Rural Water Supply	5,957,692	100,900,000	106,857,692
26	055200100100	Traditional Officer (District Head Office)	-	130,000,000	130,000,000
27	055100100100	Community Development Section	18,313,226	35,500,000	53,813,226
28	055100100200	Information, Youth, Sport & Culture	6,505,194	16,080,000	22,585,194
29	055100100300	Social Welfare Section	32,635,258	45,486,000	78,121,258
30	055100100400	Trade Section and Cooperatives	3,476,455	22,150,000	25,626,455

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	

Sectoral Allocation Summary

Total			1,602,837,194	870,974,690	2,788,544,286
Administration			836,205,153	567,154,711	1,685,465,952.00
Economic			704,470,000	253,549,919	841,078,334.00
Social			62,162,041	50,270,060	262,000,000.00

Administration						
			Total Economic Sector:	836,205,153	567,154,711	1,685,465,952.00

1	70841	Construction of 1block of 2 classroom of islamiyya school, Gagarawa Gari, Maijiwa, Zarada Sabuwa, Yalawa Arewa, Kore Sabuwa, Sarkin Gabas Kagadama, Wutsada, Gurfeli Dangawa, Medu Laban, Malam Baki & Unguwar Liman (on going).	Building Section	47,000,000.00	13,605,023	50,000,000.00
2	70451	Procurement of Patrol Vehicle for Security Agents (Toyota)	Admin & General Services			12,500,000.00
3	70451	Procurement of Mass Transit (Toyota Hummer Bus)	Admin & General Services			30,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
4	70841	Constructioon of five daily prayer mosques kankare, Gurfelii fulani,Yalawa yamma, Danmadai, Alasawa, Makerabu fulani,Gidan Habu bengel, Akwai Allah, Zarada, Tsangaya, Kangarwa, Dannani, Gagarawa New transmission sub station Quarters, kore balatu,kwalan fulani and Habatse, Gidan Malam Muazu, Makerabu, Yalawa, Garin Goto, Gidan hardo Barau, Zarada adua, Sarkin dare, Unguwar Liman, Kanyu g/umar dankoli, Madaka G/hardo hassan, Zaro (Ongoing)	Building Section	63,000,000.00	25,432,041	50,000,000.00
5	70810	Youth Empowerment programme and Palliative measures	Info, Youth & Culture	10,000,000.00	7,700,000	50,000,000.00
6	70841	Construction Of 20 nos of five daily prayer mosques across 10 wards of the LGA .,Zarada, Yalawa, medi,Korebalatu, Madaka,Gagarawa Tasha, Gagarawa gari, G/Chiroma, Maiaddua, maikilili	Building Section	10,000,000.00	10,000,000	30,000,000.00
7	70841	Renovation of Juma'at Mosques Across the Local Government	Building Section	50,000,000.00	23,461,223	60,000,000.00
8	70841	Construction of women centres at Madaka, Gagarawa Gari and Gagarawa Tasha	Building Section	7,000,000.00		40,000,000.00
9	70841	Social Protection Programme	Social Welfare	5,000,000.00	3,250,000	10,000,000.00
10	70451	Purchase of 1No.Motorcycle to the DSS Office	Admin.& General Srevices	10,000,000.00		2,000,000.00
11	70841	Wall fencing of NYSC Lodge at Gagarawa Tasha	Building Section	5,000,000.00	-	15,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
12	70841	Construction of District Head House at Gagarawa Tasha	Building Section			30,000,000.00
13	70841	Provision of funiture to Gagarawa PHC	Building Section	3,000,000.00		3,000,000.00
14	70841	Renovation of Gagarawa Distrcit Head Office	Building Section	5,000,000.00		-
15	70841	Renovation of Local Government Staff Quarters	Building Section	5,000,000.00		15,500,000.00
16	70841	Renovation of District Head Houses at Medu, Yalawa and Madaka (Ongoing)	Building Section	40,000,000.00	3,678,432	13,467,525.00
17	70841	General Renovation Hon. Ojo Hall with well fencing	Building Section			35,000,000.00
18	70841	Purchase of furniture for LG staff quarters and Ojo Hall	Building Section	3,576,758.00	2,472,113	10,000,000.00
19	70841	Settlement of Outstanding Liabilities	Building Section	40,000,000.00	36,471,241	33,498,424.00
20	70841	Construction of Health Post at Malam Baki	Building Section			20,000,000.00
21	70841	Construction of Market Stalls at Zangaren, Medu and G/gari	Building Section			15,000,000.00
22	70841	Construction of Model Primary School at Gagarawa Tasha	Building Section			25,000,000.00
23	70841	Construction of One Block of Two Class Rooms Islamiyya Schools for each political ward	Building Section			30,000,000.00
24	70841	Construction of Public Convenient Toilets (2Nos.)	Building Section			55,000,000.00
25	70841	Construction of Tahfiz Qur'an Islamiyyah School at Gagarawa Tasha	Building Section			25,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
26	70841	Contribution to State and Local Government Joint projects	Admin & General Services	150,000,000.00	225,000,000	200,000,000.00
27	70661	Land Compensation	Admin & General Services	10,000,000.00	6,450,000	10,000,000.00
28	70451	Purchase of 2Nos.utility Vehicles Corolla L.E 2013 Model for Secretary and DAGs	Admin & General Services	10,000,000.00		15,000,000.00
29	70451	Procurement of Operational Vehicle for Patrol (Golf Wagon) to Gagarawa Divisional Police Station	Admin & General services	5,000,000.00		10,000,000.00
30	70841	Construction of Town hall at Gagarawa Tasha	Admin & General services			10,000,000.00
31	70841	Ice-Block Making Production Centre at Gagarawa Tasha	Admin & General Services			25,000,000.00
32	70841	Purchase of Motocycles to Veterinary Clinics	Admin & General services			10,000,000.00
33	70451	Purchase of official vehicle to the office of the Chairman (Toyota Camry 2019 model)	Admin & General serv	25,000,000.00		
34	70841	General Renovation of Local Government Secretariat	Building Section	10,000,000.00	10,822,163	15,000,000.00
35	70740	Purchase of hospital and laboratory Equipments for Gagarawa Tasha and Madaka health facilities	Health	10,000,000.00	20,000,003	15,000,000.00
36	70740	Construction of health posts at Mutumbi, Kanyu, Gijigami, makerabu, Medu laban, G/Goto, Baraye (Ongoing)	Health	22,000,000.00	10,000,000	25,000,000.00
37	70740	Construction of 2 nos. Midwife quarters at Mai'Addua and Gagarawa Gari (Ongoing)	Health	50,000,000.00	93,112,472	100,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
38	70740	Renovation and Wall Fencing of Old Madaka PHC Clinic (Ongoing)	Health	15,000,000.00	10,000,000	15,000,000.00
39	70841	Purchase of fire fighting Equipments (Fire Extinguishers)	Building Section	1,000,000.00	700,000	-
40	70521	Control of Erosion Across the Local Government	Lands & Survey	50,000,000.00	55,000,000	60,000,000.00
41	70841	Contribution for the Construction of conference Hall, Offices, toilets and supply of furniture	Building Section			50,000,000.00
42	70841	General renovation of Gagarwa Local Government Guest house at Dutse (Ongoing)	Building Section	25,000,000.00	10,000,000	20,000,000.00
43	70841	Renovation of Gagarawa tasha Jumaat Mosque	Building Section	15,000,000.00		20,000,000.00
44	70451	Purchase of 2 Nos Toyota Hilux (Project Inspection)	Admin & General services	106,393,395.00	70,000,000	-
45	70451	Purchase of Fire Proof Combined Drawers and Safes	Admin & Gen. serv.			10,000,000.00
46	70740	Equity Contribution to JCHCM	Health			18,500,000.00
47	70740	Purchase of Drugs and Equipments For Hospitals	Health			30,000,000.00
48	70451	Purchase of Fairly Used M/Vehicle for Education Secretary Office	Admin & Gen. serv.			15,000,003.00
49	70451	Purchase of Furniture to Newly constructed Midwives Quarters	Admin & Gen. serv.			20,000,000.00
50	70451	Additional Fund for the Purchase of Hisbah/vigilantee Motor Vehicle	Admin & Gen. serv.			15,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
51	70451	Contribution for Local Government Council Unified Projects and Programmes	Admin & Gen. serv.			100,000,000.00
52	70451	Purchase of 10 Nos. Motorcycles for the on-going Open Defaecation Free (ODF) Programme	Admin & Gen. serv.	8,235,000.00		10,000,000.00
53	70451	Procurement of Security Equipments to Vigilantee Groups	Admin & Gen. serv.			10,000,000.00
54	70451	Procurement of Official Vehicles to Chairman,ViceChairman, Secretary and Speaker	Admin & Gen. serv.			150,000,000.00
55	70810	Purchase of Relief Materials	Social Welfare			20,000,000.00
56	70451	Procurement of Motorcycle to Information Officer	Admin & Gen. serv.			2,000,000.00
57	70451	Contribution for the Capacity Sensitization of Climate Change Mitigation	Admin & Gen. serv.			10,000,000.00
58	70451	Contribution for purchase of Toyota Hilux for LG Inspectors o	Admin & Gen. serv.	20,000,000.00		15,000,000.00
Economic						
			Total Economic Sector:	704,470,000	253,549,919	841,078,334.00
59	70421	Purchase of Grains for Palliative Measures	Agric Dept	10,000,000.00	11,500,000	30,000,000.00
60	70421	Widow Empowerment Programme (Goat Breeding)	Agric Dept	3,000,000.00	2,702,513	10,000,000.00
61	70421	Roadside Tree Planting Programme	Agric Dept	5,000,000.00	4,307,000	10,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
62	70421	Establishment of Nursery Bed	Agric Dept	4,000,000.00		
63	70421	Demarcation of Grazing Resevers and Cattle Routes	Agric Dept	4,000,000.00	3,704,500	5,000,000.00
64	70421	Establishment of Nursery Centers at Medu and G/Tasha	Agric Dept			10,000,000.00
65	70421	Construction of Vetenary Clinic at Gagarawa Tasha	Agric Dept			10,000,000.00
66	70421	Tractors Loan Repayment	Agric Dept	66,470,000.00	55,891,670	11,078,334.00
67	70435	Electrification project at Yalawa , Jagindi Kore Balatu High tension Dannani, kore balantu - Medu, Damaski, Makerabu, Danmadai- Kanyu, Mekilili to Bula, Gagarawa Tasha Plantation Quarters, Garin Mado, Zarada and Danamarya, Habatsai, Gurfeli and Danmani (Ongoing)	Electrical Section	169,000,000.00	28,000,000	60,000,000.00
68	70435	Electrification project high tension and lower tension at Gagarawa tasha, Maishada, Mallam Ada and Gurfeli	Electrical Section	3,000,000.00		15,000,000.00
69	70435	Provision of Solar lightening and Furnishing of Newly Constructed Midwifery Quarters	Electrical Section			20,000,000.00
70	70435	High Tension Electric Project from Gagarawa tasha to Madaka (on-going)	Electrical Section	150,000,000.00	26,000,000	60,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
71	70435	Provision of Solar Street Light 1 per Town across the LG, Zarada, Danmade, Dan amarya, Yalawa, U/Liman, Medu Laban, Zingaran, Makerabu, Malkaderi & Gagarawa Tasha	Electrical Section	30,000,000.00		50,000,000.00
72	70435	Purchase/Repairs of New transformers Across the Local Government	Electrical Section			25,000,000.00
73	70435	Provision of Solarisation of Local Government Secretariat				50,000,000.00
74	70435	New Electrification Project at Goda Village (Low Tension Line)	Electrical Section			20,000,000.00
75	70435	Repairs of Electricity projects at Gagarawa local Government Villages (on going)	Electrical Section	10,000,000.00	16,112,654	10,000,000.00
76	70841	Renovation of Local Government lock up shops at Gumel , Gagarawa tasha,Madaka,Zarada and Danmadai	Building Section	4,000,000.00		
77	70841	Reconstruction of District Head Office at Gagarawa Tasha	Building Section			20,000,000.00
78	70841	Construction Three Nos Town Gates at Gagarawa Tasha	Building Section			20,000,000.00
79	70841	Construction of Shopping Plaza at Gagarawa Tasha	Building Section			10,000,000.00
80	70841	Construction of 3Nos. Blocks of lock up shops at Gagarawa tasha Dan wandara opposite sectariat and new layout	Building Section			10,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
81	70630	Drilling of Hand pumps at Dandidi fulani, gidan hardo magu, Gidan Shuma, Gagarawa tasha, Sabuwar unguwa, gidan Yahai, Kangarwa, Harbatsai, kore balatu kudu, Danmade, Kukule, Zarada mahauta Fulani, Gayawar T/Fulani, Yalawa Fulani, Jaftar Fulani, Meaduwa, Malam Ada, Rigar kola, Rigar Danbello, kore sabuwa, Gidan tudu, garin dutsi, kankaren fulani, Nahuce, Duhuwa gidan hardo, Yalawa New layout, banda Fulani, Fulanin Matsago and Wadai Fulani (On-going)	Rural Water Supply	25,000,000.00	14,514,382	30,000,000.00
82	70630	Purchase of Hand Pump Materials	Rural Water Supply	30,000,000.00	29,283,461	40,000,000.00
83	70630	Water Rehabilitation and Reticulation at Zarada	Rural Water Supply	3,000,000.00	3,000,000	5,000,000.00
84	70630	Complete Solar Powered water scheme at, Danamarya, karya kaho, Opp Islamiyya School inkai Fulani, Unguwar Ilu, Gagarawa Plantation, zarada tsohuwa, Danmade,Dan wandara Gagarawa, Mailoro, and 2 No at Gagarawa tasha Kofar fada and tudun gana and Dandidi Kofar Fada, Gidan mado,makerabu,zingara mai aduwa and Ibrahim Ya'u Junior Secondary School Gagarawa tasha ,madaka, sarkin dare, zarada and Nasarawa (Ongoing)	Rural Water Supply	92,000,000.00	37,802,500	80,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
85	70630	Conversion of motorised water scheme to solar power scheme at Habatsai	Rural Water Supply	5,000,000.00	3,531,239	
86	70630	Extension of Water Pipe Reticulation at Malam Baki	Rural Water Supply			5,000,000.00
87	70630	Construction of Additional 10Nos. Hand pumps (one per each ward)	Rural Water Supply			30,000,000.00
88	70630	Purchase of water Gump Generators 50KVA at Danwandara,kore balatu,Danmadai and Gagarawa gari.	Rural Water Supply	5,000,000.00		
89	70630	Drilling of 20 Hand pumps two per political ward, Zarada, Yalawa, Medi, Kore balatu, Madaka, Gagarawa Tasha, Gagarawa Gari G/ Chiroma, Meaddua, Mekilili	Rural Water Supply	15,000,000.00	4,600,000	20,000,000.00
90	70630	Purchase of Solar Submersible Pumps and other accessories Across the Local Government	Rural Water Supply	10,000,000.00	12,600,000	20,000,000.00
91	70630	High Bridge Engines for Pump House at Danmade, Gagarawa Garin Goto, Yalawa, Dandidi and Damatsi.	Rural Water Supply	20,000,000.00		
92	70630	Complete Solar Powered water schemes at Kaki Aiki,Gayawar Mallam,Majiyo,Maikilili,kore balatu,Dandidi kofar fada,Madaka Layout	Rural Water Supply			50,000,000.00
93	70630	Conversion of Ten Motorised Water Schemes to Solar Power water schemes across the Ten wards (one per ward)	Rural Water Supply			50,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
94	70630	Purchase of Motorised Submersible Pumps and other Spare Parts Across the Local Government	Rural Water Supply			25,000,000.00
95	70521	Rehabilitation of Feeder Road from Main road to Gagarawa Gari	Lands & Survey			10,000,000.00
96	70521	Construction of drainage at Madaka ,Medu and Zarada Gabas,	Lands & Survey	12,000,000.00		
97	70521	Construction of feeder road from Garin Ciroma to Yalawa 7km, Malam Baki to Zarada 3km and Kwanar Habatsai to Sarkin Dare	Lands & Survey	29,000,000.00		20,000,000.00
			Total Social Sector:	62,162,041.0	50,270,060.0	262,000,000.00
98	70912	2% Contrbution to Jigawa State University,Kafin Hausa	Education	20,000,000.00	36,400,060.0	40,000,000.00
99	70912	Contribution for the purchase and repairs school furniture	Education	3,000,000.00	7,000,000.0	10,000,000.00
100	70912	Provision of School Uniforms to Primary School Pupils	Education	2,000,000.00	2,000,000.0	5,000,000.00
101	70111	Renovation of LEA office at Gagarawa Tasha	Education	5,000,000.00		30,000,000.00
102	70912	Construction of 1block of 2classroom at madaka, Gamji Fulani, Gidan Ado, Maijama'a, Dan Made & Gagarawa Gari	Education	15,000,000.00		
103	70912	Traning and Retraining for LG Political Office Holders	Education			50,000,000.00
104	70912	Construction of Two Class rooms for Nomadic at Yalwan Fulani and Ja'oji Fulani Settlements	Education			30,000,000.00

GAGARAWA LOCAL GOVERNMENT COUNCIL-JIGAWA STATE
2025 APPROVED ESTIMATES OF CAPITAL EXPENDITURE BY SECTORS

Project Code	Functional Code	PROJECT DESCRIPTION	Implementation Dept.	2024 Approved Estimates		2025 APPROVED ESTIMATES
				Approved	Actual	
105	70912	Students Cares Progremme	Education			67,000,000.00
106	70912	Construction of science laboratory at Senior Secondary School Madaka	Education	12,162,041.00		
107	70810	Contribution to the community Development projects	Social Welfare	5,000,000.00	4,870,000.0	30,000,000.00

xxxx Local Government
2023 Approved Estimates - Capital Expenditure

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

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

xxxx Local Government
2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23010114			Purchase of Computer Printers			
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			

xxxx Local Government
2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23010129			Purchase of Industrial Equipment			
23010130			Purchase of Recreational Facilities			
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			

xxxx Local Government
2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23010147			Purchase of office Equipment			
2302			CONSTRUCTION / PROVISION			
230201			Construction/Provision of Fixed Assets - General			
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			

xxxx Local Government
2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
23020115			Construction / Provision of Rail-Ways			
23020116			Construction / Provision of Water-Ways			
23020117			Construction / Provision of Air-Port / Aerodromes			
23020118			Construction / Provision of Infrastructure			
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			

xxxx Local Government
2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
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			
23020138			Recapitalization and Investments			
23020139			Construction of Bridges and Culverts			
23020140			Construction of Drainages, Barrages & other Erosion Control Structures			
23020141			Development of Health Training Institutions			
23020142			Provision of Sanitation Facilities			
23020143			Development of Fadama Lands			
23020144			Development of Agriculture			
2303			REHABILITATION / REPAIRS			
230301			Rehabilitation/Repairs of Fixed Assets - General			
23030101			Rehabilitation/Repairs of Residential Buildings			

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2023 Approved Estimates - Capital Expenditure

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

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2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
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			
23030128			Rehabilitation of Dams			
23030129			Rehabilitation of Irrigation Facilities			
23030130			Rehabilitation/Repairs of Other Institutional Buildings			
23030131			Rehabilitation/Repairs of Other Infrastructure			
23030132			Rehabilitation/Repairs of Other Plants & Machineries			
23030133			Rehabilitation/Repairs of Other facilities			
2304			PRESERVATION OF THE ENVIRONMENT			
230401			Preservation of the Environment - General			

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2023 Approved Estimates - Capital Expenditure

IPSASS CoA			Expenditure Description	2022 Fiscal Year		2023 Approved Estimates
Economic Codes	First LevelFunctional Codes	Sector		Approved Estimates	Actuals Expenditure	
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			
23040109			Alternative Energy Development			
2305			OTHER CAPITAL PROJECTS			
230501			Acquisition of Non-Tangible Asset			
23050101			Research & Development and Census/Surveys			
23050102			Computer Software Acquisition			
23050103			Monitoring and Evaluation			
23050104			Anniversaries/Celebrations			

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2023 Approved Estimates - Capital Expenditure

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