

Budget Code	Details of Revenue	2025 Approved Estimates (N)	2024	
			Approved Estimates (N)	Outturns (N)
1	Revenue	6,755,175,472	3,663,895,604	1,400,572,146
11	LOCAL GOVT. SHARE OF FAAC	6,731,210,472	3,644,255,533	1,388,555,496
1101	Local Government Share of FAAC Revenues	6,731,210,472	3,644,255,533	1,388,555,496
110101	Statutory Allocation	1,295,916,791	1,014,338,055	316,351,593
110102	Value Added Tax	2,725,385,239	1,116,775,998	961,062,977
110103	Other FAAC Revenues	2,709,908,442	1,513,141,480	111,140,926
12	INDEPENDENT REVENUES	23,965,000	16,560,000	12,016,650
1201	Tax Revenue	200,000	100,000	
120101	Personal Incomes Tax	200,000	100,000	
120102	Corporate Taxes			
120103	Other Taxes			
1202	Non-Tax Revenue	23,765,000	16,460,000	12,016,650
120201	Licenses – General	3,225,000	1,420,000	2,185,000
120202	Mining Rents			
120203	Royalties			
120204	Fees – General	6,415,000	6,620,000	4,300,050
120205	Fines – General			
120206	Sales – General	3,360,000	1,550,000	1,370,000
120207	Earnings – General	4,350,000	2,200,000	2,861,600
120208	Rent on Government Buildings – General	330,000	260,000	
120209	Rent on Land & Others – General	100,000	100,000	80,000

120210	REPAYMENTS – GENERAL	1,880,000	980,000	1,100,000
120211	Investment Income	2,000,000	1,000,000	120,000
120212	Interest Earned	105,000	80,000	
120213	Reimbursement – General	2,000,000	2,000,000	
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) RECEIPTS	27,678,002	523,080,071	46,544,367
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	27,678,002	3,080,071	
140101	TRANSFER FROM CRF TO CDF GENERAL		520,000,000	501,720,126
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	6,731,210,472	3,644,255,533	1,388,555,496
1101	LOCAL GOVT. SHARE OF FAAC	6,731,210,472	3,644,255,533	1,388,555,496
110101	LOCAL GOVT. SHARE OF STATUTORY REVENUES	1,295,916,791	1,014,338,055	316,351,593
11010101	Statutory Allocation	1,295,916,791	1,014,338,055	316,351,593
11010102	Arrears of Statutory Allocation			
110102	LOCAL GOVT. SHARE OF VAT	2,725,385,239	1,116,775,998	961,062,977
11010201	Share of VAT	2,725,385,239	1,116,775,998	961,062,977
11010202	Arrears of VAT			
110103	LOCAL GOV. SHARE OF OTHER FAAC REVENUES	2,709,908,442	1,513,141,480	111,140,926
11010301	Excess Crude Oil Revenue			
11010302	Federal Stabilisation and Reserves	809,908,442	523,080,071	270,802,047
11010304	Forex Equalisation	600,000,000	693,141,480	1,317,004
11010305	Exchange Gain	1,300,000,000	300,000,000	501,720,625
11010306	Share of Solid Minerals			
11010310	Refund of Excess Bank Charges from Federation Account			
12	Independent Revenue	23,965,000	16,560,000	12,016,650
1201	TAX REVENUE	200,000	100,000	
120101	PERSONAL TAXES	200,000	100,000	
12010101	Pay-As-You-Earn (Public Sector)			
12010112	Pay-As-You-Earn (Non-Public-Sector)			
12010113	Direct Assessment Tax			
12010114	Direct Assessment on Mix-Income			
12010115	Direct Assessment on Expatriates			
12010116	Direct Assessment on Informal Sector			
12010117	Direct Assessment on Affluent			
12010118	Other Special Taxes			

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	23,765,000	16,460,000	12,016,650

120201	Licenses – General	3,225,000	1,420,000	2,185,000
12020105	Radio / Television Station Licenses/Tenement	100,000	400,000	150,000
12020107	Boats & Canoe (Small Craft) License			
12020109	Registration of Voluntary Organization			
12020110	Inland Water-way License			
12020111	Bake / Bakery House Licenses			
12020113	Brick-making, etc, Licenses			
12020114	Cart Licenses			
12020115	Dane Gun Licenses	10,000	20,000	
12020116	Cattle Dealer Licenses			
12020117	Dried Fish & Meat Licenses			
12020118	Pet (Dog) Licenses			
12020119	Fishing Permits			
12020120	Hawker's Permits	50,000	100,000	20,000
12020121	Hunting Permits			
12020122	Produce Buying Licenses	30,000	50,000	15,000
12020126	Tractor Hiring Services	2,000,000	250,000	800,000
12020128	Borehole Drilling Licenses			
12020129	Pool Betting & Casino Licenses / Gaming			
12020130	Cinematograph / Photo Studio Operations	70,000	100,000	
12020132	Motor Vehicle Licenses			
12020133	Drivers' Licenses			
12020134	Patent Medicine & Drug Stores Licenses			
12020135	Private School Licenses	15,000	20,000	
12020136	Health Facilities Licenses			
12020137	Trade / Kiosk Permit Licenses	35,000	50,000	5,000
12020138	Forestry / Timber Licence	40,000	50,000	7,000
12020140	Lottery Permit			

12020141	Hide and Skin Buyers License			
12020142	Hide and Skin Export Health Certificate			
12020143	Other Animals Certificate			
12020144	Animal Import Permit	10,000	10,000	
12020145	Licence Renewal of Private Hospitals/Clinics			
12020146	Fire Safety Licence			
12020147	Licence of Hotels and Restaurants			
12020148	Food and Water Processing Licence			
12020149	Communication Equipment Installation Permit			
12020150	Hides & Skin Export Premises License			
12020151	Cattle Traders Certificate			
12020152	Trophies Dealers Permit			
12020153	Product Buyers Licenses and Registration	300,000	100,000	125,000
12020154	Inspection Fees Stores			
12020156	Petroleum License Permit			
12020157	Public Conveniences Permit			
12020158	Minor Industrial Licence Fees	100,000	50,000	70,000
12020159	Welding Machine License	30,000	50,000	
12020160	Auto Spare Parts	100,000	50,000	820,000
12020161	Building Materials / Block Making Licence	300,000	100,000	150,000
12020162	Sewing / Tailoring Services	15,000	10,000	8,000
12020163	Barbing Salon / Boutque Services Fees	20,000	10,000	15,000
120202	Mining Rents			
12020201	N/A			
120203	Royalties			
12020301	N/A			

120204	Fees – General	6,415,000	7,370,000	4,300,050
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	1,000,000	750,000	650,000
12020418	Marriage / Divorce Fees	15,000	20,000	
12020419	Attestation of Bachelorhood & Spinsterhood Fees			
12020420	Pilgrims Welfare Fees		50,000	
12020424	Accreditation Fees			
12020425	Disinfection of Produce Fees			
12020426	Court Summons Fees			
12020427	Tender Fees	3,000,000	2,000,000	1,100,050
12020428	Fire Safety Certificate Fees			
12020430	Professional Registration Fees			
12020431	Environmental Impact Assessment Fees			
12020432	Pharmaceutical Inspection Fees			
12020436	Bill Board Advertisement Fees			
12020437	Deeds Registration Fees			
12020438	Survey / Planning / Building Fees	100,000	50,000	45,000
12020439	Agency Fees			
12020440	Medical Consultancy Fees			
12020441	Laboratory Fees			

12020442	Association Fees			
12020443	Birth & Death Registration Fees	1,200,000	1,500,000	1,050,000
12020444	Burial Fees			
12020445	Change Of Ownership Fees			
12020446	Agricultural / Veterinary Services Fees			
12020447	Land Use / Sand Dredging Fees	250,000	200,000	150,000
12020448	Development Levies			
12020449	Business / PettyTrade Operating Fees	100,000	50,000	60,000
12020450	Inspection Fees			
12020451	Timber & Forest Fees (Felling of Trees)	50,000	50,000	75,000
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	300,000	1,000,000	810,000
12020460	Building Plan Approval Fees	200,000	200,000	
12020461	Title / Plot Transfer Fees / Commission	200,000	100,000	
12020462	Publication Fees			
12020463	Hospital Service Registration Fees			
12020464	Hospital Service Charges			
12020465	Sports/Recreational Facilities Fees			
12020466	Indigenship Registration Fees			
12020467	Training Fees			

12020468	Milling Charges			
12020469	Vaccination charges			
12020470	Hide and Skin inspection charges	50,000	20,000	15,000
12020471	Private School Registration	100,000	120,000	100,000
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, V	500,000	500,000	
12020479	Motor Vehicles, Taxi & Motor Cycle (Achana) Registration Fees	100,000	50,000	
12020480	Co-Operative Societies, Audit and Supervision Fees			
12020481	Registration of Business Names	20,000	10,000	
12020482	Women Co-Operative Development Fees			
12020483	Certificate of Occupancy			
12020484	Registration of Private Medical Instituti	15,000	20,000	
12020485	Consultancy Services Fees			
12020486	Driving Test Certificate			
12020487	Layout Designment Fees			
12020488	Formalization Fees			
12020489	Water Connection Fees			
12020490	Water Reconnection Fees			
12020491	Water Legalization Fees			
12020492	Water Charges			
12020493	Auto Mechanic /Car Wash Registration Fee	45,000	30,000	
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees			
12020495	Passenger Manifest and Way Bill			
12020496	Rent Tribunal Fees			

12020497	Vetting of Contract Agreement			
12020498	Meat Inspection Fees			
12020499	Slaughter Stock Fees	500,000	100,000	345,000
12020500	Business Centre Operations	30,000	50,000	
120205	Fines – General			
12020501	Fines			
12020502	Court Fines			
12020503	Dislodging of Effluent / Pollution Fine			
12020504	Penalty for Offences / Impoundments			
120206	Sales – General	3,360,000	1,550,000	1,370,000
12020601	Sales Of Journal & Publications			
12020602	Sales of Books			
12020603	Sales of Cards			
12020604	Sales of Stores / Scraps / Unserviceable	2,000,000	500,000	650,000
12020605	Sales of Vaccines			
12020606	Sales of Bills of Entries			
12020607	Sales of Consultancy Registration Forms			
12020608	Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)			
12020609	Proceeds from Sales of Farm Produce			
12020610	Proceeds from Sales of Goods by Public Auctions			
12020611	Proceeds from Sales of Govt. Vehicles		1,000,000	720,000
12020612	Proceeds from Sales of Drugs And Medications			
12020613	Proceeds from Sales of Ships Scraps			

12020614	Sales of Government Buildings			
12020615	Sales of Uniforms			
12020616	Sales of Application Forms			
12020617	Sales Of Plan Phostat Print/Map			
12020618	Sales Of Reagents & Chemicals			
12020619	Sales Of Flags/Potraits			
12020620	Sales Of Other Government Properties		50,000	
12020621	Sales Of Government Panapharella (Flags, Portraits, Art Works Etc)			
12020622	Sales of Photographs			
12020623	Advertisement			
12020624	Livestock Sales			
12020625	Sales of Buffer Stored Grains			
12020626	Sales of Fertilizer			
12020627	Sales of Plantation Product			
12020628	Sales of 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)			
120207	Earnings - General	4,350,000	2,200,000	2,861,600
12020701	Earnings From Cattle Markets	500,000	500,000	749,600
12020702	Earnings From Markets	2,000,000	700,000	950,000
12020703	Earnings From Hire Of Plants & Equipment			
12020704	Earnings From The Use Of Govt. Vehicles / Mass Transit			

12020705	Earnings From Motor Parks	1,000,000	400,000	720,000
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 (Shops & Shopping Centres_	700,000	500,000	442,000
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	Abattoir / Slaughter House	150,000	100,000	
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120208	Rent on Government Buildings – General	330,000	260,000	
12020801	Rent on Government Quarters	100,000	100,000	
12020802	Rent on Government Offices			
12020803	Rent on Government Buildings	150,000	100,000	
12020804	Rent on Conference Centres			
12020805	Rent on Government Properties	80,000	60,000	
120209	Rent on Land & Others – General	100,000	100,000	80,000
12020901	Rent on Government Land			
12020902	Rent on Oil Plot & Aerodromes			
12020903	Rents & Premium on the Allocation of Land			
12020904	Rents of Plots & Sites Services Programme			
12020905	Lease Rental			
12020906	Rents on Government Properties			
12020907	Rents On Industrial Estate			
12020908	Ground Rent and Penalties			
12020909	Rent from Food Sellers			
12020910	Certificate of Temporary Permit	100,000	100,000	80,000
120210	REPAYMENTS – GENERAL	1,880,000	980,000	1,100,000
12021002	Motor Vehicle Advances	100,000	100,000	
12021003	Bicycle Advances (Principal)	50,000	50,000	
12021004	Motor Vehicle Refurbishing Loan			
12021005	House Refurbishing Loan			
12021006	Refund Sundries			

12021007	Repayment of Loan to Parastatals			
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)			
12021009	Repayment of Motorcycle Loan	50,000	50,000	
12021010	Repayment of Bicycle Loan	30,000	30,000	
12021011	Repayment of Sundry Loan			
12021012	Refund of Overpayment			
12021013	Unclaimed Deposits	1,500,000	700,000	1,100,000
12021014	Recovery of Public Funds			
12021015	Repayment of Owner Occupier	150,000	50,000	
12021016	Repayment / Recoveries of Economic Empowerment Loans			
12021017	Repayment of Motor Vehicle Loan			
12021018	Repayment of Professional Advances			
120211	Investment Income	2,000,000	1,000,000	120,000
12021101	Operating Surplus			
12021102	Dividend Received	2,000,000	1,000,000	120,000
12021103	Other Investment Income			
120212	Interest Earned	105,000	80,000	
12021201	Motor Vehicle Bicycle Advances (Interest)	25,000	20,000	
12021202	Bicycle Advances (Interest)	15,000	10,000	
12021203	Refurbishing Loan	15,000	10,000	
12021204	Furniture Loan	25,000	20,000	
12021205	Interest on Housing Loan	25,000	20,000	
12021206	Interest on Loans to States			
12021207	Interest on Loans to Local Governments			
12021208	Interest on Loans to Government Owned Companies			

12021209	Interest on Debenture Loans			
12021210	Bank Interest			
12021212	Interest on Treasury Bills and Fixed Deposit			
12021213	Interest on Joint Consolidated Fund			

120213	Reimbursement - General	2,000,000	2,000,000	
12021302	Audit Fees			
12021303	Primary Education Grants			
12021304	Donation for Disaster Materials			
12021305	Federal Reimbursement for Pensions			
12021306	Women Development Programme			
12021307	Assistance for Up-keeps of Rehabilitation Centres			
12021308	Primary Health Care Development			
12021309	Grants & Reimbursement from State Government	2,000,000	2,000,000	
12021314	COVID 19 Donations and Grants			
13	AID AND GRANTS		20,000,000	
1301	AID			
130101	Domestic Aid			
13010101	Recurrent Domestic Aids			
13010102	Capital Domestic Aids			
130102	Foreign Aid			
13010201	Foreign Aid			
1302	Grants			
130201	Domestic Grants			
13020101	Sustainable Development Goals Grants		20,000,000	
13020102	Endowment Income			
13020103	Educational Grants			

130202	Foreign Grants			
13020201	Foreign Grants			
13020202	UNICEF Primary Healthcare Grants			
13020204	Rural Water Supply & Sanitation Grants			
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	727,678,002	523,080,071	
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-		
140101	TRANSFER FROM CRF TO CDF GENERAL	-		
14010101	Transfer from CRF to CDF (Opening Balance)	27,678,002	3,080,071	
14010102	Transfer From Stabilization Funds	700,000,000	520,000,000	
1402	OTHER CAPITAL RECEIPTS			
140201	Other Capital Receipts			
14020102	Sales of Fixed Assets and Condemned Stores			
14020103	Other Capital Receipts to CDF (Receipt / Reimbursement from FG)			
14020104	Federal Grants for Universal Basic Education			
1403	LOANS / BORROWINGS RECEIPT			
140301	Domestic Loans / Borrowing Receipt			
14030101	Domestic Loans / Borrowings from Financial Institutions			
14030102	Domestic Loans / Borrowings from Other Government Entities			
14030103	Domestic Loans / Borrowings from Other Entities / Organisations			
14030104	Local Capital Market			
14030105	Federal Mortgage			

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

GARKI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
SUMMARY OF RECURRENT EXPENDITURE APPROVED ESTIMATES, 2025

S/N	Code	Administrative Entities	2024				2025		
			Approved Personnel Cost	Actual Expenditure	Other Recurrent Expenditure Estimates	Actual Expenditure	Approved Personnel Cost	Other Recurrent Expenditure Estimates	Total Recurrent Expenditure
		CONSOLIDATED SUMMARY	1,455,920,264		927,925,880	1,763,782,667			
	10000000000	ADMINISTRATIVE SECTOR	134,207,880		152,902,000	287,109,880			
1	011100100100	Office of the Chairman	51,642,688		101,902,000	153,544,688			
2	011200100100	Legislative Council	34,897,412		30,000,000	64,897,412			
3	012500100100	Administration & General Services	47,667,780		21,000,000	68,667,780			
4	014800100100	Local Government Electoral Office	-		-	-			
	20000000000	ECONOMIC SECTOR	238,050,150		516,000,000	516,000,000			
5	021500100100	Agriculture Section	17,639,879		3,000,000	3,000,000			
6	021500100200	Forestry Section	12,812,728		2,800,000	2,800,000			
7	021500100300	Livestock Section (Vetrinary)	18,975,274		6,000,000	6,000,000			
8	022000100100	Treasury (Accounts Section)	73,719,140		347,500,000	347,500,000			
9	022000100300	Internal Audit	1,211,708		400,000	400,000			
10	022000100100	Treasury (Revenue Section)	64,056,449		6,500,000	6,500,000			
11	022000300000	Planning, Research & Statistics Department							
12	22000300200	Monitoring & Evaluation							
13	22000300300	Statistics	7,389,066		5,300,000	5,300,000			

14	023400100100	Road & Communication Section	6,459,547		7,200,000	7,200,000			
15	023400100200	Mechanical Section	14,264,732		10,500,000	10,500,000			
16	023400100300	Electrical Section	5,094,898		122,100,000	122,100,000			
17	023400100400	Land & Survey Section	6,665,162		600,000	600,000			
18	023400100500	Building Section	9,761,567		4,100,000	4,100,000			
	500000000000	SOCIAL SECTOR	1,083,662,234		259,023,880	960,672,787			
19	051700000000	Local Education Authority							
20	051700100100	Education (Non-Teaching Staff)	84,296,650		7,000,000	7,000,000			
21	051700100200	Education (Teaching Staff)	701,648,907			701,648,907			
22	051700100300	Adult Education			7,157,880	7,157,880			
23	051700100400	Other Education							
24	052100100100	Preventive (Water, Sanitation and Hygiene)	79,244,956		26,000,000	26,000,000			
25	052100100200	Curative	155,718,994		9,000,000	9,000,000			
26	052100100300	Rural Water Supply	11,751,922		41,500,000	41,500,000			
27	055200100100	Traditional Officer (District Head Office)			120,000,000	120,000,000			
28	055100100100	Community Development Section	29,351,502		7,500,000	7,500,000			
29	055100100200	Information, Youth, Sport & Culture	5,847,709		7,180,000	7,180,000			
30	055100100300	Social Welfare Section	6,358,410		32,186,000	32,186,000			
31	055100100400	Trade Section and Cooperatives	9,443,184		1,500,000	1,500,000			

[illegible]

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2025 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
		CONSOLIDATED SUMMARY	2,350,299,336	1,414,463,880	3,764,763,216
	10000000000	ADMINISTRATIVE SECTOR	157,687,061	279,500,000	437,187,061
1	011100100100	Office of the Chairman	51,642,688	65,500,000	117,142,688
2	011200100100	Legislative Council	34,897,412	36,000,000	70,897,412
3	012500100100 -	Administration & General Services	71,146,961	178,000,000	249,146,961
4	014800100100	Local Government Electoral Office			
	20000000000	ECONOMIC SECTOR	291,521,613	599,300,000	890,821,613
10	021500100100	Agriculture Section	15,890,377	6,000,000	21,890,377
11	021500100200	Forestry Section	13,213,657	5,800,000	19,013,657
12	021500100300	Livestock Section (Vetrinary)	18,485,250	6,000,000	24,485,250
7	022000100100 -	Treasury Account Section	95,486,762	327,000,000	422,486,762
9	022000100300	Internal Audit	1,711,708	500,000	2,211,708
	022000300000	Planning, Research & Statistics Department	92,233,293	11,000,000	103,233,293
	22000300200	Monitoring & Evaluation			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2025 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
	22000300300	Statistics			
8	022000100100	Treasury Revenue Section	8,677,235	6,300,000	14,977,235
13	023400100100	Road & Communication Section	7,458,484	15,200,000	22,658,484
14	023400100200	Mechanical Section	13,471,252	31,000,000	44,471,252
15	023400100300	Electrical Section	6,167,783	152,800,000	158,967,783
16	023400100400	Land & Survey Section	6,511,971	4,100,000	10,611,971
17	023400100500	Building Section	12,213,841	33,600,000	45,813,841
	300000000000	SOCIAL SECTOR	1,901,090,662	535,663,880	2,436,754,542
18	051700000000	Local Education Authority			
19	051700100100	Education (Non-Teaching Staff)	162,118,525	10,000,000	172,118,525
20	051700100200	Education (Teaching Staff)	1,247,930,527		1,247,930,527
21	051700100300	Adult Education		7,157,880	7,157,880
22	051700100400	Other Education			
23	052100100100	Preventive (Water, Sanitation and Hygiene)	129,813,807	42,500,000	172,313,807
24	052100100200	Curative (PHC)	276,728,268	63,000,000	339,728,268
25	052100100300	Rural Water Supply	13,305,338	201,126,000	214,431,338

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

S/N	Code	Administrative Entity	2025 Approved Estimates		Total
			Personnel Cost	Overhead & Other Recurrent Expenditure	
26	055200100100	Traditional Officer (District Head Office)		150,000,000	150,000,000
27	055100100100	Community Development Section	22,977,819	10,500,000	33,477,819
28	055100100200	Information, Youth, Sport & Culture	6,720,216	12,380,000	19,100,216
29	055100100300	Social Welfare Section	31,707,635	36,000,000	67,707,635
30	055100100400	Trade Section and Cooperatives	9,788,527	3,000,000	12,788,527

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 011100100100 - Office of the Chairman				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	51,642,688	51,642,688	38,732,016
22	OTHER RECURRENT EXPENDITURE	65,500,000	116,900,000	80,021,716
	TOTAL:	117,142,688	168,542,688	118,753,732
2101	SALARY	51,642,688	51,642,688	38,732,016
210101	Salaries and Wages	15,836,604	15,836,609	11,877,457
21010101	Basic Salary	15,836,604	15,836,609	11,377,457
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	35,806,084	35,806,084	26,854,563
210201	Allowances	35,806,084	35,806,084	26,854,563
21020103	Transport Allowance			
21020104	Rent Supplement	2,185,073	2,185,073	1,638,805
21020105	Meal Subsidy			
21020106	Utility Allowance	1,417,600	1,417,600	1,063,200
21020107	Entertainment	1,417,600	1,417,600	1,063,200
21020109	Leave Transport Grant	1,417,600	1,417,600	1,063,200
21020110	Overtime			
21020117	Domestic Staff Allowance	4,834,642	4,834,642	3,625,982
21020118	Personal Assistant Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020122	Motor Vehicle Maintenance Allowance	5,050,577	5,050,577	3,787,933
21020123	Constituency Allowance	4,834,642	4,834,642	3,625,982
21020124	Newspaper Allowance			
21020125	Accommodation Allowance			
21020134	Allowance for Committee Chairmen (LG Council)			
21020138	Furniture Allowance			
21020144	Legislative Allowances			
21020146	Arrears of Allowances			
21020173	Once-in-4-Years Furniture Allowance	12,500,000	12,500,000	
210202	Social Contribution		-	
21020201	Health Insurance Contribution		-	
21020202	17% Government Contributory Pension		-	
21020204	Employee Compensation Fund		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011100100100 - Office of the Chairman				
2202	GOODS AND SERVICES	65,500,000	116,900,000	80,021,716
220201	Transport & Travelling - General	11,000,000	1,000,000	640,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	1,000,000	640,000
22020103	International Travel & Transport - Training	10,000,000		
22020104	International Travel & Transport - Others			
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
22020204	Satellites Broadcasting Access Charges			
220203	Materials and Supplies - General	1,000,000	1,000,000	120,000
22020301	Office Materials and Consumables	1,000,000	1,000,000	120,000
22020303	Newspapers			
22020304	Magazines & Periodicals			
22020305	Printing of Non-security Documents			
22020306	Printing of Security Documents			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
220204	Maintenance Services - General		-	
22020401	Maintenance of Motor Vehicles / Transport Equipment			
22020402	Maintenance of Office Furniture			
22020403	Maintenance of office Building / Residential Quarters			
22020404	Maintenance of office / IT Equipment			
22020405	Maintenance of Plants / Generators			
22020406	Other Maintenance Services			
220205	Training – General		-	
22020501	Local Training			
22020502	International Training			
22020503	Manpower Planning and Other Staff Development Expenses			
220206	Other Services - General	36,000,000	102,900,000	60,739,777
22020601	Security Services			
22020604	Security Vote (Including Operations Salama & Other SO	12,000,000	102,900,000	60,739,777
22020605	Cleaning and Fumigation Services			
220207	Consulting and Professional Services		-	
22020701	Financial Consulting			
22020702	Information Technology Consulting			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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	17,500,000	2,000,000	
22021001	Refreshment and Meals (Entertainment & Hospitality)	5,000,000	2,000,000	4,800,000
22021002	Honorarium and Sitting Allowance Payments			
22021003	Publicity and Advertisements			
22021005	FAAC Meetings / Disbursement meetings			
22021007	Welfare Packages			
22021076	Once in 4 years furniture allowance			
22021077	Once in 4 years surverance gratituty	12,500,000	10,000,000	13,721,939
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22030101	Motor Cycle Advances			
22030105	Spectacle Advances			
22030106	Motor Vehicle Advance			
22030107	Furnishing Advances			
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	
22040101	Grants to other Local Governments			
22040103	Grants to State Governments			
22040109	Grants to Communities and NGOs			
22040110	Grant to Academic Institutions			
22040111	Contribution to Traditional Councils			
22040112	Grant to Professional Bodies			
22040113	Assistance and Donations General			
22040114	Scholarships and Bursary Awards			
220402	Foreign Grants and Contributions		-	
22040203	Grants and Contribution to International Organizations			
2206	PUBLIC DEBT CHARGES			
220602	Domestic Interest / Discount		-	
22060201	Internal Public Debts – Interest			
22060203	Contractual Liabilities			
220604	Domestic Principal		-	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22060401	Domestic Principal - Treasury Bill			
22060402	Domestic Principal - Short Term Borrowings			
2207	Transfers – Payments			
220701	Transfer to Fund Recurrent Expenditure - Payments			
22070105	Stabilization Funds			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 011200100100 - Legislative Council				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	34,897,412	34,897,412	26,173,059
22	OTHER RECURRENT EXPENDITURE	36,000,000	30,000,000	15,943,352
	TOTAL:	70,897,412	64,897,412	42,116,411
2101	SALARY	34,897,412	34,897,412	26,173,059
210101	Salaries and Wages	8,957,928	8,957,928	6,718,446
21010101	Basic Salary			
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	25,939,484	25,939,484	19,454,613
210201	Allowances	25,939,484	25,939,484	19,454,613
21020103	Transport Allowance			
21020104	Rent Supplement	1,792,019	1,792,019	1,344,015
21020105	Meal Subsidy			
21020106	Utility Allowance	895,790	895,790	671,843
21020107	Entertainment	895,790	895,790	671,843
21020109	Leave Transport Grant	895,790	895,790	671,843
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance	3,584,038	3,584,038	2,688,029
21020122	Motor Vehicle Maintenance Allowance	3,584,038	3,584,038	2,688,029
21020123	Constituency Allowance	1,792,019	1,792,019	1,344,015
21020137	Medical Allowance			
21020173	Once-in-4-Years Furniture Allowance	12,500,000	12,500,000	
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			

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GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 011200100100 - Legislative Council				
2202	GOODS AND SERVICES	36,000,000	30,000,000	15,943,352
220201	Transport & Travelling - General	500,000	5,000,000	1,500,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others		5,000,000	1,500,000
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	5,000,000	5,000,000	4,500,000
22020301	Office Materials and Consumables	5,000,000	5,000,000	4,500,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	8,000,000	5,000,000	3,809,304
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	8,000,000	5,000,000	3,809,304

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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	8,000,000	5,000,000	1,250,000
22020801	Motor Vehicle Fuel Cost	8,000,000	5,000,000	1,250,000
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	4,884,048
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021076	Once in 4 years Furnitures Allowance			
22021077	Once in 4 years Severence Gratitude	10,000,000	10,000,000	4,884,048
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances			
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 012500100100 - Administration & General Services				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	71,146,961	47,667,780	35,750,835
22	OTHER RECURRENT EXPENDITURE	178,000,000	46,000,000	30,127,000
	TOTAL:	249,146,961	93,767,780	65,877,835
2101	SALARY	71,146,961	47,667,780	35,750,835
210101	Salaries and Wages	25,959,096	25,038,874	18,779,156
21010101	Basic Salary	25,959,096	25,038,874	18,779,156
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	45,187,865	22,628,906	16,971,680
210201	Allowances	45,187,865	22,628,906	16,971,680
21020103	Transport Allowance	8,759,648	4,335,060	3,251,295
21020104	Rent Supplement	6,666,128	5,812,956	4,359,717
21020105	Meal Subsidy	3,686,976	1,897,812	1,423,359
21020106	Utility Allowance	2,181,148	1,005,096	753,822
21020107	Entertainment	2,016,188	16,188	12,141
21020109	Leave Transport Grant	4,295,910	2,503,887	1,877,916
21020110	Leave Bonus (5%)	3,147,955	1,251,944	938,958
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance	4,360,000	360,000	270,000

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	10,073,912	5,445,963	4,084,473
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 012500100100 - Administration & General Services				
2202	GOODS AND SERVICES	178,000,000	46,000,000	30,127,000
220201	Transport & Travelling - General	5,000,000	7,000,000	1,524,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	5,000,000	7,000,000	1,524,000
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	4,000,000	2,821,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	20,000,000	4,000,000	2,821,000

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
220205	Training – General	30,000,000	14,000,000	5,775,000
22020501	Local Training	30,000,000	14,000,000	5,775,000
220206	Other Services - General	85,000,000		
22020604	Security Vote (Including Operations and other standing o	85,000,000		
220207	Consulting and Professional Services		-	
22020701	Financial Consulting			
220208	Fuel and Lubricant – General		2,000,000	100,000
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost		2,000,000	100,000
220209	Financial Charges – General			
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	18,000,000	19,000,000	1,500,000
22021001	Refreshment and Meals (Entertainment & Hospitality)	18,000,000	8,000,000	1,500,000
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions	20,000,000	11,000,000	18,407,000

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals

Administrative Entity: 011100100100 - Local Government Electoral Office

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

2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-

21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-

2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
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210201	Allowances	-	-	-
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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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020137	Medical Allowance			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			
22	OTHER RECURRENT EXPENDITURE			
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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
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			-
220207	Consulting and Professional Services	-	-	-
22020701	Financial Consulting			
220208	Fuel and Lubricant – General	-	-	-
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 021500100100 - Agriculture Section				
	Local Capital Market			
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	15,890,377	17,639,879	13,229,910
22	OTHER RECURRENT EXPENDITURE	6,000,000	4,000,000	5,285,000
	TOTAL:	21,890,377	21,639,879	18,514,910
2101	SALARY	15,890,377	17,639,879	13,229,910
210101	Salaries and Wages	8,918,208	9,145,368	6,859,026
21010101	Basic Salary			
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	6,972,169	8,494,511	6,370,884
210201	Allowances	6,972,169	8,494,511	6,370,884
21020103	Transport Allowance	1,440,154	1,720,140	1,290,105
21020104	Rent Supplement	1,483,512	1,776,468	1,332,351
21020105	Meal Subsidy	636,516	770,816	578,112
21020106	Utility Allowance	445,920	516,080	387,060
21020107	Entertainment			
21020109	Leave Transport Grant	741,821	917,089	687,817
21020110	Leave Bonus (5%)	370,910	458,544	343,908
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	1,853,336	2,335,374	1,751,531

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100100 - Agriculture Section				
2202	GOODS AND SERVICES	6,000,000	4,000,000	5,285,000
220201	Transport & Travelling - General	500,000	500,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
220203	Materials and Supplies - General	500,000	500,000	
22020301	Office Materials and Consumables	500,000	500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	3,000,000	5,285,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000	3,000,000	5,285,000

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 021500100200 - Forestry Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	13,213,657	12,812,728	9,609,546
22	OTHER RECURRENT EXPENDITURE	5,800,000	5,800,000	
	TOTAL:	19,013,657	18,612,728	9,609,546
2101	SALARY	13,213,657	12,812,728	9,609,546
210101	Salaries and Wages	7,629,820	6,858,763	5,144,073
21010101	Basic Salary	7,629,820	6,858,763	5,144,073
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	5,583,837	5,953,965	4,465,474
210201	Allowances	5,583,837	5,953,965	4,465,474
21020103	Transport Allowance	1,057,896	1,167,348	875,511
21020104	Rent Supplement	1,325,916	1,166,545	874,909
21020105	Meal Subsidy	462,336	507,444	380,583
21020106	Utility Allowance	318,960	423,228	317,421
21020107	Entertainment			
21020109	Leave Transport Grant	662,982	665,397	499,048
21020110	Leave Bonus (5%)	331,491	332,699	249,525
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020137	Medical Allowance	1,424,256	1,691,304	1,268,478
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100200 - Forestry Section				
2202	GOODS AND SERVICES	5,800,000	5,800,000	
220201	Transport & Travelling - General	300,000	300,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	300,000	
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	500,000	500,000	
22020301	Office Materials and Consumables	500,000	500,000	
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	5,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	18,485,250	18,975,294	14,231,471
22	OTHER RECURRENT EXPENDITURE	6,000,000	6,000,000	900,000
	TOTAL:	24,485,250	24,975,294	15,131,471
2101	SALARY	18,485,250	18,975,274	14,231,471
210101	Salaries and Wages	9,564,864	9,857,912	7,393,434
21010101	Basic Salary	9,564,864	9,857,912	7,393,434
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	8,920,386	9,117,362	6,838,022
210201	Allowances	8,920,386	9,117,362	6,838,022
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	900,000	1,080,000	810,000
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,150,740	1,189,608	892,206

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020149	Consolidated Allowance	6,869,646	6,847,754	5,135,816
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 021500100300 - Livestock Section (Vetrinary)				
2202	GOODS AND SERVICES	6,000,000	6,000,000	900,000
220201	Transport & Travelling - General	500,000	500,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	
220202	Utilities General		-	
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	500,000	500,000	
22020301	Office Materials and Consumables	500,000	500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	5,000,000	5,000,000	900,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	5,000,000	5,000,000	900,000

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 022000100100 - Treasury Account Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	95,486,762	73,719,140	46,651,440
22	OTHER RECURRENT EXPENDITURE	327,000,000	475,500,000	198,039,829
	TOTAL:	1,021,986,762	566,219,140	244,691,269
2101	SALARY	95,486,762	23,719,140	17,789,355
210101	Salaries and Wages	15,324,276	13,606,312	10,204,734
21010101	Basic Salary	15,324,276	13,606,312	10,204,734
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	80,162,486	60,112,828	54,084,621
210201	Allowances	80,162,486	60,112,828	45,084,621
21020103	Transport Allowance	1,752,540	1,769,868	1,327,401
21020104	Rent Supplement	2,764,776	2,729,676	2,047,257
21020105	Meal Subsidy	780,204	777,528	583,146
21020106	Utility Allowance	565,920	562,200	421,650
21020107	Entertainment			
21020109	Leave Transport Grant	1,382,425	1,360,631	1,020,474
21020110	Leave Bonus (5%)	691,221	680,316	510,237
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,225,400	2,232,609	1,674,457
22021078	17% Contribution to L.G Service Pension	70,000,000	50,000,000	20,838,680
210202	Social Contribution			
21020202	17% Government Contributory Pension			
	17% Contribution to L.G Service Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000100100 - Treasury Account Section				
2202	GOODS AND SERVICES	327,000,000	492,500,000	198,039,829
220201	Transport & Travelling - General	2,000,000	500,000	1,055,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	2,000,000	500,000	1,055,000
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	6,000,000	2,000,000	53,286,000
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	6,000,000	2,000,000	53,286,000
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	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
220205	Training – General		-	
22020501	Local Training			
220206	Other Services - General		-	
22020601	Security Services			
220207	Consulting and Professional Services	2,000,000	-	
22020701	Financial Consulting	2,000,000		
220208	Fuel and Lubricant – General		-	
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General		-	
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	312,000,000	320,000,000	
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021041	Contingency	312,000,000	320,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021078	17% Contribution to L.G Service Pension			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	80,000,000	55,000,000	37,516,487
22040103	Grants & Contributions to State Agencies (LGSC, LGA & M	80,000,000	65,000,000	37,516,487
220701	Transfer to Fund Recurrent Expenditure - Payments	150,000,000	90,000,000	106,182,342
22070105	Stabilization Funds	150,000,000	100,000,000	106,182,342

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 014800100100 - Internal Audit				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	1,711,708	1,211,708	908,781
22	OTHER RECURRENT EXPENDITURE	500,000	400,000	155,000
	TOTAL:	2,211,708	1,611,708	1,063,781
2101	SALARY	1,711,708	1,211,708	908,781
210101	Salaries and Wages	1,232,492	732,492	549,369
21010101	Basic Salary	1,232,492	732,492	549,369
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	479,216	479,216	359,412
210201	Allowances	479,216	479,216	359,412
21020103	Transport Allowance	75,516	75,516	56,637
21020104	Rent Supplement	146,492	146,492	109,869
21020105	Meal Subsidy	33,240	33,240	24,930
21020106	Utility Allowance	25,080	25,080	18,810
21020107	Entertainment			
21020109	Leave Transport Grant	73,248	73,248	54,936
21020110	Leave Bonus (5%)	36,624	36,624	27,468
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020137	Medical Allowance	89,016	89,016	66,762
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 014800100100 - Internal Audit				
2202	GOODS AND SERVICES	500,000	400,000	155,000
220201	Transport & Travelling - General	200,000	200,000	150,000
22020101	Local Travel & Transport - Training	200,000	200,000	150,000
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	300,000	200,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	300,000	200,000	
220205	Training – General		-	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 022000100200 - Treasury Revenue Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	8,677,235	7,389,066	5,541,800
22	OTHER RECURRENT EXPENDITURE	6,300,000	10,300,000	80,000
	TOTAL:	14,977,235	17,689,066	5,621,800
2101	SALARY	8,677,235	7,389,066	5,541,800
210101	Salaries and Wages	5,400,316	4,213,596	3,160,197
21010101	Basic Salary	5,400,316	4,213,596	3,160,197
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,276,919	3,175,470	2,381,603
210201	Allowances	3,276,919	3,175,470	2,381,603
21020103	Transport Allowance	581,292	561,276	420,957
21020104	Rent Supplement	880,056	842,448	631,836
21020105	Meal Subsidy	255,228	247,200	185,400
21020106	Utility Allowance	188,168	177,000	132,750
21020107	Entertainment			
21020109	Leave Transport Grant	440,031	421,360	316,020
21020110	Leave Bonus (5%)	220,016	210,680	158,010
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	712,128	715,506	536,630
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000100200 - Treasury Revenue Section				
2202	GOODS AND SERVICES	6,300,000	10,300,000	80,000
220201	Transport & Travelling - General	300,000	300,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	300,000	300,000	
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	1,000,000	1,000,000	80,000
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents	1,000,000	1,000,000	80,000
220204	Maintenance Services - General			
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services		3,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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	5,000,000	6,000,000	
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021044	Committees and Commissions (LG Revenue Comm)	5,000,000	6,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 022000300000 - Planning, Research & Statistics De				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	92,233,293	64,056,449	48,042,337
22	OTHER RECURRENT EXPENDITURE	11,000,000	17,500,000	3,737,000
	TOTAL:	103,233,293	81,556,449	51,779,337
2101	SALARY	92,233,293	64,056,449	48,042,337
210101	Salaries and Wages	31,535,952	28,020,784	21,015,588
21010101	Basic Salary	31,535,952	28,020,784	21,015,588
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	60,697,341	36,035,665	27,026,749
210201	Allowances	60,697,341	36,035,665	27,026,749
21020103	Transport Allowance	10,172,972	6,998,004	5,248,503
21020104	Rent Supplement	10,746,680	7,628,040	5,721,030
21020105	Meal Subsidy	7,270,688	3,001,396	2,251,047
21020106	Utility Allowance	4,577,376	2,041,380	1,531,035
21020107	Entertainment			
21020109	Leave Transport Grant	5,903,595	3,302,078	2,476,559
21020110	Leave Bonus (5%)	3,451,798	1,651,039	1,238,280
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance	2,720,000	1,800,000	1,350,000
21020137	Medical Allowance	15,854,232	9,613,728	7,210,296
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 022000300000 - Planning, Research & Statistics De				
2202	GOODS AND SERVICES	11,000,000	17,500,000	3,737,000
220201	Transport & Travelling - General	1,000,000	1,500,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	1,000,000	1,500,000	
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	2,000,000	4,000,000	530,000
22020301	Office Materials and Consumables	1,000,000	2,000,000	530,000
22020305	Printing of Non-security Documents	1,000,000	2,000,000	
220204	Maintenance Services - General	8,000,000	12,000,000	3,207,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	8,000,000	12,000,000	3,207,000

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST		-	
22	OTHER RECURRENT EXPENDITURE		-	-
	TOTAL:		-	-
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments		-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance			
21020137	Medical Allowance			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 22000300200 - Monitoring & Evaluation				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 22000300300 - Statistics				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
2101	SALARY	-	-	-
210101	Salaries and Wages	-	-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries		-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020111	In-lieu of Overtime / Agency Allowance			
21020112	Inducement Allowance			
21020113	Hazard / Hardship Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance			
21020137	Medical Allowance			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 023400100100 - Road & Communication Section				
s				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	7,458,484	6,459,547	4,844,661
22	OTHER RECURRENT EXPENDITURE	15,200,000	22,200,000	
	TOTAL:	22,658,484	28,659,484	4,844,661
2101	SALARY	7,458,484	6,459,547	4,844,661
210101	Salaries and Wages	4,163,044	3,149,100	2,361,825
21010101	Basic Salary	4,163,044	3,149,100	2,361,825
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,295,440	3,310,447	2,482,836
210201	Allowances	3,295,440	3,310,447	2,482,836
21020103	Transport Allowance	700,332	709,824	532,368
21020104	Rent Supplement	632,592	629,805	472,354
21020105	Meal Subsidy	304,164	309,504	232,128
21020106	Utility Allowance	204,720	209,760	157,320
21020107	Entertainment			
21020109	Leave Transport Grant	316,304	314,910	236,183
21020110	Leave Bonus (5%)	158,152	157,455	118,092
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	979,176	979,189	734,392

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100100 - Road & Communication Section				
2202	GOODS AND SERVICES	15,200,000	22,200,000	
220201	Transport & Travelling - General	200,000	200,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	200,000	200,000	
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General			
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	15,000,000	22,000,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services (Bath Filling)	15,000,000	22,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 023400100200 - Mechanical Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	13,471,252	14,264,732	10,698,549
22	OTHER RECURRENT EXPENDITURE	31,000,000	20,500,000	12,558,500
	TOTAL:	44,471,252	34,764,732	23,257,049
2101	SALARY	13,471,252	14,264,732	10,698,549
210101	Salaries and Wages	7,537,332	7,352,592	5,514,444
21010101	Basic Salary	7,537,332	7,352,592	5,514,444
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	5,933,920	6,912,140	5,184,105
210201	Allowances	5,933,920	6,912,140	5,184,105
21020103	Transport Allowance	1,148,544	1,411,608	1,058,706
21020104	Rent Supplement	1,507,440	1,472,916	1,104,687
21020105	Meal Subsidy	506,244	620,496	465,372
21020106	Utility Allowance	352,820	430,800	323,100
21020107	Entertainment			
21020109	Leave Transport Grant	603,733	735,259	551,445
21020110	Leave Bonus (5%)	301,867	367,630	275,723
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,513,272	1,873,431	1,405,074

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100200 - Mechanical Section				
2202	GOODS AND SERVICES	31,000,000	20,500,000	12,558,500
220201	Transport & Travelling - General	18,000,000	10,000,000	2,612,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others (Govt. Approved)	18,000,000	10,000,000	2,612,000
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	3,000,000	500,000	
22020301	Office Materials and Consumables	3,000,000	500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	10,000,000	10,000,000	9,946,500
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	10,000,000	10,000,000	9,946,500

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 023400100300 - Electrical Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,167,783	5,094,898	3,821,174
22	OTHER RECURRENT EXPENDITURE	152,800,000	132,100,000	148,223,400
	TOTAL:	158,967,783	137,194,898	152,044,574
2101	SALARY	6,167,783	5,094,898	3,821,174
210101	Salaries and Wages	3,040,194	2,560,260	1,920,195
21010101	Basic Salary	3,040,194	2,560,260	1,920,195
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,127,589	2,534,638	1,900,979
210201	Allowances	3,127,589	2,534,638	1,900,979
21020103	Transport Allowance	1,131,768	531,768	398,826
21020104	Rent Supplement	508,032	512,040	384,030
21020105	Meal Subsidy	233,832	233,832	175,374
21020106	Utility Allowance	160,800	160,800	120,600
21020107	Entertainment			
21020109	Leave Transport Grant	254,019	256,026	192,019
21020110	Leave Bonus (5%)	127,010	128,013	96,010
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	712,128	712,159	534,120

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100300 - Electrical Section				
2202	GOODS AND SERVICES	152,800,000	132,100,000	148,223,400
220201	Transport & Travelling - General	100,000	100,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	100,000	100,000	
220202	Utilities General	1,500,000	1,500,000	
22020202	Telephone Charges			
22020201	Electricity Charges	1,500,000	1,500,000	
+				
220203	Materials and Supplies - General	1,200,000	500,000	1,450,000
22020301	Office Materials and Consumables	1,200,000	500,000	1,450,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	150,000,000	130,000,000	146,773,400
22020402	Maintenance of Office Furniture			
22020410	Maintenance of Street Lightings	150,000,000	130,000,000	146,773,400
22020406	Other Maintenance Services			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	
220402	Foreign Grants and Contributions		-	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 023400100400 - Land & Survey Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,511,971	6,665,162	4,998,872
22	OTHER RECURRENT EXPENDITURE	4,100,000	3,600,000	
	TOTAL:	10,611,971	10,265,162	4,998,872
2101	SALARY	6,511,971	6,665,162	4,998,872
210101	Salaries and Wages	3,609,008	3,437,448	2,578,086
21010101	Basic Salary	3,609,008	3,437,448	2,578,086
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,902,963	3,227,714	2,420,786
210201	Allowances	2,902,963	3,227,714	2,420,786
21020103	Transport Allowance	585,480	654,324	490,743
21020104	Rent Supplement	621,780	687,468	515,601
21020105	Meal Subsidy	253,728	284,292	213,219
21020106	Utility Allowance	174,480	195,840	146,880
21020107	Entertainment			
21020109	Leave Transport Grant	310,901	343,745	257,809
21020110	Leave Bonus (5%)	155,450	171,872	128,904
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	801,144	890,173	667,630

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100400 - Land & Survey Section				
2202	GOODS AND SERVICES	4,100,000	3,600,000	
220201	Transport & Travelling - General	100,000	100,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	100,000	100,000	
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	1,000,000	500,000	
22020301	Office Materials and Consumables	1,000,000	500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	3,000,000	3,000,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	3,000,000	3,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 023400100500 - Building Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	12,213,841	9,761,567	7,321,176
22	OTHER RECURRENT EXPENDITURE	33,600,000	21,100,000	4,672,745
	TOTAL:	45,813,841	30,861,567	11,993,921
2101	SALARY	12,213,841	9,761,567	7,321,176
210101	Salaries and Wages	7,003,584	5,128,296	3,846,222
21010101	Basic Salary	7,003,584	5,128,296	3,846,222
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	5,210,257	4,633,271	3,474,954
210201	Allowances	5,210,257	4,633,271	3,474,954
21020103	Transport Allowance	1,067,388	951,504	713,628
21020104	Rent Supplement	1,100,700	953,720	715,290
21020105	Meal Subsidy	467,676	419,892	314,919
21020106	Utility Allowance	324,000	292,680	219,510
21020107	Entertainment			
21020109	Leave Transport Grant	550,358	512,830	384,623
21020110	Leave Bonus (5%)	275,179	256,415	192,312
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	1,424,956	1,246,230	934,673

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 023400100500 - Building Section				
2202	GOODS AND SERVICES	33,600,000	21,100,000	4,672,745
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	1,000,000	500,000	100,000
22020301	Office Materials and Consumables	1,000,000	500,000	100,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	32,000,000	20,000,000	4,572,745
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	20,000,000	20,000,000	4,572,745
22020401	Maintenance of Motor Vehicles / Transport Equipment	12,000,000		

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
220205	Training – General		-	
22020501	Local Training			
220206	Other Services - General	100,000	100,000	
22020601	Security Services			
22020602	Office Rent			
22020603	Residential Rent	100,000	100,000	
220207	Consulting and Professional Services		-	
22020701	Financial Consulting			
220208	Fuel and Lubricant – General		-	
22020801	Motor Vehicle Fuel Cost			
22020802	Other Transport Equipment Fuel Cost			
220209	Financial Charges – General		-	
22020901	Bank Charges (Other than Interest)			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity:051700100100 - Education (Local Education Author				
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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance	-	-	-
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity:051700100100 - Education (Local Education Author				
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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	162,118,525	84,296,650	63,222,488
22	OTHER RECURRENT EXPENDITURE	10,000,000	7,000,000	1,987,255
	TOTAL:	172,118,525	91,296,650	65,209,743
2101	SALARY	162,118,525	84,296,650	63,222,488
210101	Salaries and Wages	129,140,838	49,586,200	37,189,650
21010101	Basic Salary	129,140,838	49,586,200	37,189,650
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS		34,710,450	26,032,838
210201	Allowances	32,977,687	34,710,450	26,032,838
21020103	Transport Allowance	6,350,220	5,380,220	4,035,165
21020104	Rent Supplement	8,917,240	9,917,240	7,437,930
21020105	Meal Subsidy	2,052,880	2,052,880	1,539,660
21020106	Utility Allowance	2,080,980	2,080,980	3,810,735
21020107	Entertainment			
21020109	Leave Transport Grant	4,191,986	4,958,620	3,718,965
21020110	Leave Bonus (5%)	2,095,993	2,479,310	1,859,483
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	1,680,380	2,180,380	1,635,285
21020137	Medical Allowance	5,608,008	5,660,820	4,245,615
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity:051700100100 - Education (Non-Teaching Staff)				
2202	GOODS AND SERVICES	10,000,000.00	7,000,000.00	1,987,255
			7,000,000	1,987,255
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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-		
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	10,000,000	7,000,000	1,987,255
		10,000,000	7,000,000	1,987,255
220402	Foreign Grants and Contributions	-		

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	1,247,930,526	763,936,505	489,976,710
22	OTHER RECURRENT EXPENDITURE		3,000,000	
	TOTAL:	1,247,930,526	763,936,505	489,976,710
2101	SALARY	1,247,930,526	763,936,505	489,976,710
210101	Salaries and Wages	735,399,435	369,565,148	277,173,861
21010101	Basic Salary	735,399,435	369,565,148	277,173,861
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	512,531,091	394,371,357	295,778,518
210201	Allowances	412,531,091	394,371,357	295,778,518
21020103	Transport Allowance	62,729,228	53,729,218	40,296,914
21020104	Rent Supplement	62,180,444	73,180,444	54,885,333
21020105	Meal Subsidy	14,967,008	7,967,098	5,975,324
21020106	Utility Allowance	16,535,310	13,535,310	10,151,483
21020107	Entertainment			
21020109	Leave Transport Grant	41,018,161	37,520,213	28,140,160
21020110	Leave Bonus (5%)	24,509,080	18,760,107	14,070,081
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance	37,990,280	27,990,280	20,992,710
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	15,980,220	5,980,220	4,485,165
21020137	Medical Allowance	68,839,579	11,828,937	8,871,703
21020156	Professional Teaching Allowance (TSS - 27.5%)	67,781,781	83,879,560	62,909,670
22021080	LEA Contributory Pension	100,000,000	60,000,000	20,685,707
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100200 - Education (Teaching Staff)				
2202	GOODS AND SERVICES		3,000,000	
220201	Transport & Travelling - General	-		
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-		
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-		
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General		3,000,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services		3,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021080	17% Contribution to LEA S.P			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-		
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-		
220402	Foreign Grants and Contributions	-		

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 051700100300 - Adult Education				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST			
22	OTHER RECURRENT EXPENDITURE	7,157,880	7,157,880	150,000
	TOTAL:	7,157,880	7,157,880	150,000
2101	SALARY	-		
210101	Salaries and Wages	-		
21010101	Basic Salary			
21010102	Overtime Payments	-		
21010103	Consolidated Revenue Fund Charges - Salaries	-		
21010104	Salary Arrears	-		
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-		
210201	Allowances	-		
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance (Adult Education Tutors)			
21020113	Hazard / Hardship Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	Social Contribution	-		
21020202	17% Government Contributory Pension	-		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-		
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100300 - Adult Education				
2202	GOODS AND SERVICES	7,157,880	7,157,880	150,000
220201	Transport & Travelling - General	-		
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-		
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-		
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-		
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-		
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	7,157,880	7,157,880	150,000
		7,157,880	7,157,880	150,000
220402	Foreign Grants and Contributions	-		

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 051700100400 - Other Education				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	-	-	-
	TOTAL:	-	-	-
2101	SALARY	-	-	-
210101	Salaries and Wages		-	-
21010101	Basic Salary			
21010102	Overtime Payments	-	-	-
21010103	Consolidated Revenue Fund Charges - Salaries	-	-	-
21010104	Salary Arrears	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	-	-	-
210201	Allowances	-	-	-
21020103	Transport Allowance			
21020104	Rent Supplement			
21020105	Meal Subsidy			
21020106	Utility Allowance			
21020107	Entertainment			
21020109	Leave Transport Grant			
21020110	Leave Bonus (5%)			
21020112	Inducement Allowance (TSS - 12.5%)			
21020156	Professional Teaching Allowance			
21020113	Hazard / Hardship Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020156	Professional Teaching Allowance (TSS - 27.5%)			
210202	Social Contribution	-	-	-
21020202	17% Government Contributory Pension	-	-	-
2103	SOCIAL BENEFITS			
210301	Social Benefits	-	-	-
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 051700100300 - Other Education				
2202	GOODS AND SERVICES	-	-	-
220201	Transport & Travelling - General	-	-	-
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others			
220202	Utilities General	-	-	-
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	-	-	-
22020301	Office Materials and Consumables			
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	-	-	-
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	129,813,807	79,244,956	59,433,717
22	OTHER RECURRENT EXPENDITURE	42,500,000	44,000,000	
	TOTAL:	172,313,807	123,244,956	
2101	SALARY	129,813,807	105,754,308	59,433,717
210101	Salaries and Wages	39,728,900	31,406,664	23,554,998
21010101	Basic Salary	39,728,900	31,406,664	23,554,998
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	90,084,907	74,347,644	55,760,733
210201	Allowances	90,084,907	74,347,644	55,760,733
21020103	Transport Allowance			
21020104	Rent Supplement	30,236,871	18,448,820	13,836,615
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	10,300,000	2,880,000	2,160,000
21020117	Domestic Staff Allowance/consequential Allowance	11,630,228	3,176,852	2,382,639

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)			
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	36,917,808	23,332,560	17,499,420
210202	Social Contribution			
21020202	17% Government Contributory Pension			
2103	SOCIAL BENEFITS			
210301	Social Benefits			
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100100 - Preventive (Water, Sanitation and				
2202	GOODS AND SERVICES	42,500,000	44,000,000	13,180,342
220201	Transport & Travelling - General	500,000	14,000,000	350,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others (casual allowance)	500,000	14,000,000	350,000
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	12,000,000	9,000,000	3,295,000
22020301	Office Materials and Consumables (Sanitation and Hygier	12,000,000	9,000,000	3,295,000
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	8,000,000	20,000,000	9,435,342
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services (Monthly Environmental Ser	8,000,000	20,000,000	9,435,342

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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	12,000,000	-	
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers	12,000,000		

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	10,000,000	1,000,000	100,000
22040109	Grants to Communities and NGOs (ODF programme)	10,000,000	1,000,000	100,000
220402	Foreign Grants and Contributions		-	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 052100100200 - Curative				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	276,728,268	93,431,396	64,393,368
22	OTHER RECURRENT EXPENDITURE	63,000,000	60,000,000	24,584,998
	TOTAL:	339,728,268	153,431,396	88,978,366
2101	SALARY	276,728,268	93,431,396	64,393,368
210101	Salaries and Wages	119,669,862	38,574,237	28,930,678
21010101	Basic Salary	119,069,862	38,574,237	28,930,678
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	157,658,406	54,857,159	41,142,870
210201	Allowances	157,658,406	54,857,159	41,142,870
21020103	Transport Allowance			
21020104	Rent Supplement	63,575,976	6,873,228	5,154,921
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	13,160,000	4,740,714	3,555,536
21020117	Domestic Staff Allowance			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
21020122	Motor Vehicle Maintenance Allowance			
21020136	Responsibility Allowance (PTA)	20,094,152	13,544,809	10,158,607
21020137	Medical Allowance			
21020149	Consolidated Allowance (CONHESS)	35,828,278	23,698,408	17,773,806
22021079	17% PHC Contributory Pension	25,000,000	6,000,000	6,105,771
210202	Social Contribution		-	
21020202	17% Government Contributory Pension			
21020201	Health Insurance Contribution (JICHMA)			
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100200 - Curative				
2202	GOODS AND SERVICES	63,000,000	60,000,000	
				24,584,998
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	50,000,000	50,000,000	12,357,499
22020301	Office Materials and Consumables			
22020307	Drugs, Vaccines & Medical Supplies/Free Medicated New Bond Child Health Care	50,000,000	50,000,000	12,357,499
220204	Maintenance Services - General	5,000,000	5,000,000	
22020402	Maintenance of Office Furniture			
22020421	Maintenance of Health Institution Buildings			
22020406	Other Maintenance Services	5,000,000	5,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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	7,500,000	4,500,000	12,227,499
22021001	Refreshment and Meals (Entertainment & Hospitality)			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021002	Honorarium and Sitting Allowance Payments			
22021060	Nutrition Activities	7,000,000	2,000,000	12,227,499
22021049	Special Health Programmes & Initiatives (LACA)	500,000	500,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021079	17% Contribution to PHC S.P.			
22021081	Health Ins. Sch. (JICHMA)		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		-	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 052100100300 - Rural Water Supply				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	13,305,338	11,751,922	8,813,942
22	OTHER RECURRENT EXPENDITURE	201,126,000	71,500,000	161,899,782
	TOTAL:	214,431,338	83,251,922	170,713,814
2101	SALARY	13,305,338	11,751,922	8,813,942
210101	Salaries and Wages	6,868,920	5,368,920	4,026,690
21010101	Basic Salary	6,868,920	5,368,920	4,026,690
21010102	Overtime Payments			
21010103	Consolidated Revenue Fund Charges - Salaries			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	6,436,418	6,383,002	4,787,252
210201	Allowances	6,436,418	6,383,002	47,878,252
21020103	Transport Allowance	1,422,048	1,422,048	1,066,536
21020104	Rent Supplement	1,073,772	1,073,772	805,329
21020105	Meal Subsidy	682,272	628,192	471,144
21020106	Utility Allowance	405,600	405,600	304,200
21020107	Entertainment			
21020109	Leave Transport Grant	536,892	536,892	402,669
21020110	Leave Bonus (5%)	268,446	268,446	201,335
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020137	Medical Allowance	2,047,368	2,048,052	1,536,039

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 052100100300 - Rural Water Supply				
2202	GOODS AND SERVICES	201,126,000	71,500,000	161,899,872
220201	Transport & Travelling - General	500,000	500,000	
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	
220202	Utilities General	1,000,000	1,000,000	
22020202	Telephone Charges			
22020205	Water Rates & Charges	1,000,000	1,000,000	
+				
220203	Materials and Supplies - General	1,000,000	500,000	
22020301	Office Materials and Consumables	1,000,000	500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	198,626,000	70,000,000	161,899,872
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services (Water Chargies)	198,626,000	70,000,000	161,899,872

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			
22020415	Maintenance of Water Facilities			
220209	Financial Charges – General	-	-	
22020901	Bank Charges (Other than Interest)			
220210	Miscellaneous Expenses – General	-	-	
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021044	Committees and Commissions			
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	-	-	-
220402	Foreign Grants and Contributions	-	-	-

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 055200100100 - Traditional Officer (District Head C				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	-	-	-
22	OTHER RECURRENT EXPENDITURE	150,000,000	142,705,532	89,610,329
	TOTAL:	150,000,000	142,705,532	89,610,329
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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution	-		
21020202	17% Government Contributory Pension	-		
2103	SOCIAL BENEFITS			
210301	Social Benefits	-		
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055200100100 - Traditional Officer (District Head C				
2202	GOODS AND SERVICES	150,000,000	142,705,532	89,610,329
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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances	-	-	-
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions	150,000,000	142,705,532	89,610,329
22040103	Grants & Contributions (Emirate Councils and Justice Sec	150,000,000	142,705,532	89,610,329
220402	Foreign Grants and Contributions			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 055100100100 -Community Development Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	22,977,819	29,351,505	22,013,629
22	OTHER RECURRENT EXPENDITURE	10,500,000	10,500,000	50,000
	TOTAL:	33,477,819	39,851,505	22,063,629
2101	SALARY	22,977,819	29,351,502	22,013,629
210101	Salaries and Wages	12,635,550	14,921,352	11,191,014
21010101	Basic Salary	12,635,550	14,921,352	11,191,014
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS		14,430,150	10,822,613
210201	Allowances	10,342,269	14,430,150	10,822,613
21020103	Transport Allowance	1,877,524	2,773,416	2,080,062
21020104	Rent Supplement	2,127,012	2,970,846	2,228,135
21020105	Meal Subsidy	1,661,472	1,211,628	908,721
21020106	Utility Allowance	588,480	1,495,284	1,121,463
21020107	Entertainment			
21020109	Leave Transport Grant	1,063,555	200,113	150,085
21020110	Leave Bonus (5%)	531,778	10,057	7,543
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	2,492,448	5,678,806	4,259,105

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100100 -Community Development Section				
2202	GOODS AND SERVICES	10,500,000	10,500,000	50,000
220201	Transport & Travelling - General	500,000	500,000	50,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	500,000	500,000	50,000
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	10,000,000	10,000,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	10,000,000	10,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
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	-	-	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	6,720,216	5,847,769	4,385,827
22	OTHER RECURRENT EXPENDITURE	12,380,000	12,180,000	7,029,812
	TOTAL:	19,100,216	18,027,769	11,415,639
2101	SALARY	5,720,216	5,847,769	4,385,827
210101	Salaries and Wages	4,147,878	3,109,828	2,332,371
21010101	Basic Salary	4,147,878	3,109,828	2,332,371
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	2,572,338	2,737,941	2,053,456
210201	Allowances	2,572,338	2,737,941	2,053,456
21020103	Transport Allowance	471,252	495,252	371,439
21020104	Rent Supplement	629,532	622,356	466,767
21020105	Meal Subsidy	219,300	219,300	164,475
21020106	Utility Allowance	156,960	311,196	233,397
21020107	Entertainment			
21020109	Leave Transport Grant	314,788	310,983	233,238
21020110	Leave Bonus (5%)	159,394	155,491	116,619
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	623,112	623,363	467,523

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100200 - Information, Youth, Sport & Culture				
2202	GOODS AND SERVICES	12,380,000	12,180,000	7,029,812
220201	Transport & Travelling - General	600,000	600,000	150,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	600,000	600,000	150,000
220202	Utilities General			
22020202	Telephone Charges			
22020203	Internet Access Charges			
+				
220203	Materials and Supplies - General	700,000	500,000	
22020301	Office Materials and Consumables	700,000	500,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	10,000,000	10,000,000	6,609,812
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	10,000,000	10,000,000	6,609,812

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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	1,080,000	1,080,000	270,000
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22021003	Publicity and Advertisements (JBC Monthly Bulletin)	1,080,000	1,080,000	270,000
2203	LOANS AND ADVANCES			
220301	Staff Loans and Advances		-	
2204	GRANTS AND CONTRIBUTIONS - GENERAL			
220401	Local Grants and Contributions		-	
220402	Foreign Grants and Contributions		-	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 055100100300 - Social Welfare Section				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	31,707,635	6,358,410	4,768,808
22	OTHER RECURRENT EXPENDITURE	36,000,000	38,686,000	28,767,111
	TOTAL:	67,707,635	45,044,410	33,535,919
2101	SALARY	31,707,635	6,358,410	
210101	Salaries and Wages	5,023,112	3,458,664	2,593,998
21010101	Basic Salary	5,023,112	3,458,664	2,593,998
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	26,684,523	2,899,746	2,174,810
210201	Allowances	2,684,523	2,899,746	2,174,810
21020103	Transport Allowance	482,940	482,988	362,241
21020104	Rent Supplement	686,608	691,728	518,796
21020105	Meal Subsidy	211,296	211,296	158,472
21020106	Utility Allowance	150,600	344,474	258,356
21020107	Entertainment			
21020109	Leave Transport Grant	353,311	345,866	259,400
21020110	Leave Bonus (5%)	176,656	172,933	129,700
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	623,112	650,461	487,846

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			
21030108	Social Security Benefits (For Disabled)	24,000,000		

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100300 - Social Welfare Section				
2202	GOODS AND SERVICES	36,000,000	38,686,000	28,767,111
220201	Transport & Travelling - General	3,000,000	3,000,000	635,000
22020101	Local Travel & Transport - Training			
22020102	Local Travel & Transport - Others	3,000,000	3,000,000	635,000
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	-	5,000,000	9,550,000
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services		5,000,000	9,550,000

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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	33,000,000	30,686,000	18,587,111
22021001	Refreshment and Meals (Entertainment & Hospitality)			
22021002	Honorarium and Sitting Allowance Payments			
22021057	Casual Workers (Hisba and Vigilante)	15,000,000	8,126,000	4,052,111

GARKI LOCAL GOVERNEMNT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22020318	Disaster Relief Materials	18,000,000	15,000,000	11,835,000
22021082	Social Security Benefit for Disabled		7,560,000	2,700,000

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
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)			
220402	Foreign Grants and Contributions		-	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
Administrative Entity: 055100100400 - Trade Section and Cooperatives				
2	RECURRENT EXPENDITURE SUMMARY			
21	PERSONNEL COST	9,788,527	9,443,184	7,082,388
22	OTHER RECURRENT EXPENDITURE	3,000,000	4,500,000	
	TOTAL:	12,788,527	13,943,184	7,082,388
2101	SALARY	9,788,527	9,443,184	7,082,388
210101	Salaries and Wages	6,001,123	4,432,200	3,324,150
21010101	Basic Salary	6,001,123	4,432,200	3,324,150
21010102	Overtime Payments			
21010104	Salary Arrears			
2102	ALLOWANCES AND SOCIAL CONTRIBUTIONS	3,787,404	5,010,984	3,758,328
210201	Allowances	3,787,444	5,010,984	3,758,238
21020103	Transport Allowance	739,488	814,860	611,145
21020104	Rent Supplement	805,536	881,700	661,275
21020105	Meal Subsidy	320,184	353,424	265,068
21020106	Utility Allowance	338,859	443,244	332,433
21020107	Entertainment			
21020109	Leave Transport Grant	402,774	443,220	332,415
21020110	Leave Bonus (5%)	201,387	221,610	166,208
21020113	Hazard / Hardship Allowance			
21020117	Domestic Staff Allowance			
21020122	Motor Vehicle Maintenance Allowance			
21020137	Medical Allowance	979,176	1,852,926	1,389,695

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
210202	Social Contribution		-	
21020202	17% Government Contributory Pension		-	
2103	SOCIAL BENEFITS			
210301	Social Benefits		-	
21030104	Contract Staff Gratuity			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			Approved	Actuals
22	OTHER RECURRENT EXPENDITURE			
Administrative Entity: 055100100400 - Trade Section and Cooperatives				
2202	GOODS AND SERVICES	3,000,000	4,500,000	
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	2,000,000	2,000,000	
22020301	Office Materials and Consumables	2,000,000	2,000,000	
22020305	Printing of Non-security Documents			
220204	Maintenance Services - General	500,000	2,000,000	
22020402	Maintenance of Office Furniture			
22020406	Other Maintenance Services	500,000	2,000,000	

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

Code	Description	2025 Approved Estimates	2024 Estimates	
			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			

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Recurrent Expenditure

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

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	

Sectoral Summary						
Total				1,999,857,758.00	572,042,681.00	2,839,912,256.00
Administration				1,265,302,385.00	466,827,854.00	2,129,912,256.00
Economic				370,459,328.00	17,434,600.00	377,500,000.00
Social				364,096,045.00	87,780,227.00	538,000,000.00

Administration						
Total Economic Sec				1,249,802,385	466,827,854	1,924,412,256
1	70841	Settlement of Outstanding Liabilities	Admin & General serv	25,000,000.00		45,000,000.00
2	70841	Contribution to State and Local Government Joint Projects	Admin & General serv	150,000,000.00	269,252,800.00	200,000,000.00
3	70841	Community Development fund (polling unit project) programme	Admin & General services			
4	70841	Procurement of 5No Official vehicle (Toyota Coralla LE) for Hon. Chairman, Vice Chairman, Secretary, Speaker and DAGS	Admin & General serv	27,000,000.00		200,000,000.00
5	70841	Purchase of 5No. Motorcycle for Open Defecation Free(ODF) sustainability	Admin & General serv	2,500,000.00		
6	70841	Purchase of 2No. Utility Vehicle (Hilux)	Admin & General serv	106,393,395.00		65,893,395.00
7	70841	Purchase of 10No. Motorcycle	Admin & General serv	13,235,000.00	18,639,640.00	20,000,000.00
8	70841	Contribution for the purchase of utility Vehicle Hilux for Local Govt. Zonal Inspector	Admin & General serv	20,000,000.00		15,000,000.00

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	
9	70841	General Revenuation of Women/Blind Center	Building Section	5,000,000.00		10,000,000.00
10	70841	Tagwayen Fage,Fagen Gawo, Kargo, Kore, Kanawa, Unguwar Ganji, Buduru and Gwarzo	Building Section	5,000,000.00		20,000,000.00
11	70841	Construction of communicable diseases Hospital phase I	Building Section			30,000,000.00
12	70841	Construction of five daily prayer mosque one at each ward of Garki Local Government Area	Building Section	30,000,000.00	7,164,784.00	15,000,000.00
13	70181	Renovation of Friday Mosque at Ajura and Kargo	Building Section	3,000,000.00		5,000,000.00
14	70661	Construction of Friday mosque at Dan Bako, Gurarraji, Unbono, Gayawa, Babande, Gwallawa Muku Gidan Maza, Tagwayan Fage, and Bata Kashi	Lands & Survey	40,000,000.00	4,972,888.00	30,000,000.00
15	70451	Renovation of Local Government staff quarters	Building Section	3,500,000.00	3,100,000.00	30,000,000.00
16	70451	Purchase of furnitures to Local Government Secretariat	Building Section	20,000,000.00		25,000,000.00
17	70611	Contribution for the Construction of conference Hall with Toilet, furnitures and office at Guest house	Building Section	70,000,000.00		50,000,000.00
18	70611	Construction of Police Station at Garki Local Government	Building Section	10,000,000.00		10,000,000.00
19	70611	Construction of District Head House at Doko and Kanya Maikaho	Building Section	20,000,000.00		20,000,000.00

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	
20	70611	Wall fencing NYSC lodge at Garki LG Head Q.	Building Section	10,000,000.00		10,000,000.00
21	70611	Renovation of Garki motor park (Tasha)	Building Section	2,000,000.00		
22	70611	Construction of 2 No midwifery House at Kore and Sugungum	Building Section	120,000,000.00	20,000,000.00	100,000,000.00
23	70611	General renovation of Garki Central Mosques	Building Section			30,000,000.00
24	70611	General Revontion of Local Govt. Guest House Dutse on Going	Building Section	50,000,000.00	1,310,000.00	50,000,000.00

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	
25	70611	Renovation of Garki Local Government Secretariat phase 1	Building Section	50,000,000.00		50,000,000.00
26	70611	Renovation of Garki Local Education Authority (LEA) Secretariat	Building Section	10,000,000.00		10,000,000.00
27	70611	Renovation of Duplex House Garki LG	Building Section	5,000,000.00		15,000,000.00
28	70611	installation of solar system at Sugungum and Tagwayen Fage health post	Electrical Section	5,000,000.00		5,000,000.00
29	70611	Purchase of POS and rechargeable Solar Power Mobile Charging System for Youth Empowerment.	Electrical Section	7,000,000.00		7,000,000.00
30	70611	completion of Electrification in gwazo town	Electrical Section	10,000,000.00		10,000,000.00
31	70611	Provision of Solar street light at muku	Electrical Section	10,000,000.00		10,000,000.00
32	70611	Re-payment of Tractor Loan	Forestry	66,470,000.00	32,735,002.00	
33	70611	Upgrading or Primary Health care centre in Gwanzo Town	Health Section	10,000,000.00		10,000,000.00
34	70611	Construction of Health Post at Kuddudufawa	Health Section	20,000,000.00		20,000,000.00
35	70611	Land Compensation	Lands & Survey	3,975,227.00	1,270,000.00	25,000,000.00
36	70611	Erosion control across the Local Government Area	Lands & Survey	50,000,000.00	30,350,000.00	100,000,000.00
37	70611	Purchase of utility vehicle HISBA Guard	Mechanical Section	65,000,000.00		
38	70611	Procurement of operational vehicle (Golf Wagon)	Mechanical Section	4,000,000.00		10,000,000.00

GARKI LOCAL GOVERNEMNT
2025 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	
39	70611	Construction of 2 No of Hand Pumps (Per Ward) Jigaji Fulani, Gangara kudu, Alkashiwa Fulani, Kore K/babale, walawa Fulani, Dandibilo Fulani, Garki Yamma, Jaya Fulani, Fulanin Ribinyii, Sansani, Galadimawa, Gangarar Kargo, Dunguzu, Kukar mekiiya, Unguwar Gaya, Kiryya Fulanin k/ganji bane Bari, Zaidawa Fulani, Masari, Maigaggafa, Danhabu Fulani	Rural Water	25,228,763.00	3,720,000.00	60,000,000.00
40	70611	Purchase of Hand Pump Materials	Rural Water	80,000,000.00	64,412,740.00	100,000,000.00
41	70611	Construction of complete solar water scheme at Kashin Ganji, Gumzara, Dan Bako, Mai Wando, Garkintown, Muku, Dan maigari, Kabawa, Duhuwa, Dinya (ongoing)	Rural Water	70,500,000.00	9,900,000.00	40,000,000.00
42	70611	Contribution for LGC's Unified project and program	Admin & General services			100,000,000.00
43	70611	Extension of water pipe line at Babande	Rural Water	10,000,000.00		10,000,000.00
44	70611	Purchase of 1 No Unitlity Vehicle for DAGS (Toyoya Coralla L.E)	Mechanical Section	15,000,000.00		
45	70611	Rehabilitation/Repair of Road from Garki to Kore Town 24km Phase I	Road & Communication			57,500,000.00
46	70611	Rehabilitation/Repair of Primary Healthcare/Health centre across 11 wards in Garki Local Govt.	Health Section			244,018,861.00
47	70611	Contributon for sensitazation and capacity bulding on climate changed mitigaton	Health Section			10,000,000.00
48	70611	contrbtion to the training/retreat of political office holders	Admin & General services			50,000,000.00

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	

Economic						
Total Economic Sec				361,459,328.00	17,434,600.00	377,500,000.00
49	70421	Purchase of Grains	Agric Dept	10,000,000.00		30,000,000.00
50	70421	Purchase and Transport of fertilizer	Agric Dept	42,000,000.00	2,500,000.00	20,000,000.00
51	70421	Establishment of irrigation scheme at Jirima	Agric Dept	1,500,000.00		39,000,000.00
52	70421	Widow Empowerment Programme (Goat breeding)	Agric Dept	42,000,000.00		10,000,000.00
53	70421	Construction of slaughter house at Kore	Agric Dept	2,000,000.00		
54	70421	Modification of fish pond at Jirima and Sugungum	Agric Dept	2,000,000.00		
55	70421	Construction of 3No. market stall at Kargo, Umbono, Moko and Fage Gawo	Agric Dept	10,000,000.00		15,000,000.00
56	70422	Construction of culvert at Doko, Kore and Gwallawa	Building Section	4,000,000.00		
57	70422	General renovation of Primary Health Care across the Garki Local Government	Building Section	25,500,000.00	4,970,000.00	
58	70435	Construction of Drainage at Buduru and Unguwar Ganji	Building Section	10,000,000.00		15,000,000.00
59	70435	Renovation of Jumat Mosques at Dan Kargo and Dan Maigari	Building Section	5,000,000.00		10,000,000.00
60	70435	Solodization and furnishing of midwife House	Building Section			20,000,000.00
61	70435	Fencing of grave yard at umbono, gidan maza Kanya Town	Building Section	9,000,000.00		19,000,000.00

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	
62	70435	Establishment of Nursery (Seedling) at Garki	Forestry	1,000,000.00		5,000,000.00
63	70435	Improvement of SugungunSabonGari 33KVA High Tension Cable line	Electrical Section	10,000,000.00		10,000,000.00
64	70435	Rehabilitation of 33/11 KVA Gumel – Kargo and Garki- Doko High Tension Cable line	Electrical Section	70,000,000.00	9,964,600.00	40,000,000.00
65	70435	Rehabilitation of Majia to Kore High Tension line	Electrical Section	10,000,000.00		89,000,000.00
66	70435	Installation Of Solar Street Light across the LGA	Electrical Section	101,459,328.00		100,000,000.00
67	70435	Road Side tree planting	Forestry	1,000,000.00		5,000,000.00
68	70435	Extension of water pipe line at Kanya town	Rural Water	5,000,000.00		10,000,000.00
69	70435	procurement of motorcycle to information Officer	Mechanical Section			2,000,000.00
70	70435	Equity contribution to JICHMA	Health Section			18,500,000.00
71	70435	procurement of Solar ligh at LG Secretariat	Electrical Section			20,000,000.00

GARKI LOCAL GOVERNMENT
2025 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	

Social						
Total Social Sector:				279,287,747.00	87,780,227.00	538,000,000.00
72	70912	2% Contribution to Jigawa State University Kafin Hausa	Education	38,000,000.00	36,169,819.00	50,000,000.00
73	70912	Construction of 1 block of 2 classroom Islamiyya at Babande, Jirima, KashinGanji, Kore and Toye in Jirima Ward	Education	5,000,000.00		
74	70912	Construction of 1 block of 2 classrooms Islamiyya School across the Local Government (1 at each ward)	Education	5,000,000.00		20,000,000.00
75	70912	Construction of 1 No. Health Post at Unguwar Bako, Jaya and Zaldawa, Kududdufawa, Marke, Gayawa and Garki Gabas	Building Section	15,000,000.00		15,000,000.00
76	70912	Construction of Public Convenience One (1) No. One Toilet at each ward.	Building Section	3,000,000.00		3,000,000.00
77	70810	Construction of Solar Water Scheme at Garki Yamma, Garki Arewa, Kore, Doko and Babalde	Rural Water	33,387,747.00		35,000,000.00
78	70912	contribution for the construction of primary school across the local government	Education	8,000,000.00		10,000,000.00
79	70810	Contribution to Community Development Projects	Social Welfare	20,000,000.00	20,679,149.00	39,500,000.00
80	70810	Extention of water pipe line at Garki town(ongoing)	Rural Water	7,000,000.00	2,931,259.00	15,000,000.00
81	70740	Immunization Plus Days Programme	Health	3,000,000.00		3,000,000.00
82	70740	Provide Electrification (Nepa) at Kore	Electrical	5,000,000.00		
83	70810	Purchase of fairly used vihicle (Toyota Corolla LE) for Education Secretary Office	Mechanical	15,000,000.00		15,000,000.00
84	70740	Purchase of Fire Extinguisher Materials	Electrical	200,000.00		500,000.00
85	70810	Purchase of Fire Proof safety and cimbinded drawer	Social Welfare	30,000,000.00		30,000,000.00
86	70740	Purchase of health post bed and mattresses to 11 Wards in Garki LG Primary Health Care	Health Section	10,000,000.00		10,000,000.00
87	70131	Purchase of information equipment	Information, Youths, S	1,000,000.00		1,000,000.00

GARKI LOCAL GOVERNEMNT
2025 Approved Estimates - Capital Expenditure by Sectors

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	
88	70810	Purchase of Relief Materials	Social Welfare	75,000,000.00	28,000,000.00	40,000,000.00
89	70830	Purchase Of Sport Equipment for youth across the Local Government Area. (Ball, Jessy, Boat & Net)	Social Welfare	5,700,000.00		14,000,000.00
90	70810	Purchase of Tricycle (Refuse collection and disposal)	Social Welfare	50,000,000.00		50,000,000.00
91	70810	Student Care program	Education			67,000,000.00
92	70810	procurment of security equipment to vigilat	Social Welfare			10,000,000.00
93	70740	Renovation of Health Post at Lautai, Gwarzo, Jirima, Makangawa, Jan-Gari, Gurarraji, GidanMaza,	Health Section	10,000,000.00		10,000,000.00
94	70810	Social Protection Programme (Intervention Programme) COVID 19 Response	Information, Youths, S	10,000,000.00	5,000,000.00	15,000,000.00
95	70810	Construction of solar water point across the 11 Wards	Rural Water			60,500,000.00
96	70435	Contrsuction of 2no Public Convienience	Building Section			55,000,000.00
97	70810	Construction of one new block classroom at Salmai and Gidan Nabari	Education			30,000,000.00

GARKI+A20 LOCAL GOVERNMENT
2023 Approved Estimates - Capital Expenditure by Functions

Project Code	Functional Code	Project Description	Implementation Dept.	2024 Estimates		2025 Approved Estimates
				Approved	Actual	

SUMMARY BY FUNCTION

Grand Total by Functions
701 - General Public Services
704 - Economic Affairs
705 - Environmental Protection
706 - Housing and Community Amenities
707 - Health
708 - Recreation, Culture and Religion
709 - Education

		701 - General Public Services		#REF!	#REF!	#REF!
23	70111	General renovation of Local Government Secretariat	Building Section	120,000,000	20,000,000	100,000,000
100	70131	Purchase of security equipments	Information, Youths, Sports &	#REF!	#REF!	#REF!
14	70171	Settlement of Outstanding Liabilities	Building Section	3,000,000	#REF!	30,000,000
15	70181	Contribution to State and Local Government Joint Projects &	Building Section	40,000,000	4,972,888	#REF!
			704 - Economic Affairs	#REF!	#REF!	#REF!
61	70411	Construction of Markets Stalls at K/Hausa,Jumaar Atisir,Bulangu,Jabo,Ruba,Shakato & Kwatalo	Trade Section and Cooperative	#REF!	#REF!	#REF!
62	70411	Purchase of POS Machine and recharge cards / Solar powered mobile phones charging system	Trade Section and Cooperative	#REF!	#REF!	#REF!
63	70411	Wall fencing of K/Hausa & Bulangu Kara Market(Phase I)	Trade Section and Cooperative	3,000,000	-	3,000,000

64	70411	Renovation of Lockup Shops at K/Hausa,Bulangu,Jabo & Ruba	Trade Section and Cooperative	33,387,747	-	35,000,000
65	70411	General repairs of 1no. Grader Machine	Trade Section and Cooperative	3,000,000	-	3,000,000
66	70411	Construction Bus-stops at Allah Yayi, Dundu, Sarawa, Zago, Auno, Yola babba, Bulangu,Sabon Sara, Karsha, Kwatalo and 5 other places	Trade Section and Cooperative	#REF!	#REF!	#REF!
40	70421	Purchase of Fertiliser/Transportation	Agric Dept	10,000,000	-	10,000,000
41	70421	Purchase of Grains /Transportion (SESAME)	Agric Dept	70,000,000	9,964,600	40,000,000
42	70421	Construction of SlaughterSlabs at Jabo,Kwatalo & Ruba	Agric Dept	10,000,000	-	89,000,000
43	70421	Renovation of Slaughter House at K/Hausa & Bulangu	Agric Dept	101,459,328	-	100,000,000
44	70421	Construction of Veterinary Clinic at Kafin Hausa	Agric Dept	-	-	2,000,000
45	70421	Goat Breeding (women empowerment)	Agric Dept	-	-	20,000,000
46	70421	Reconstruction of Vetirinary clinic and Qtrs at Bulangu	Agric Dept	-	-	-
47	70422	Roadside Tree Planting	Forestry	-	-	-
48	70422	Establismment of Nursery	Forestry	279,287,747	87,780,227	538,000,000
49	70422	Demarcation of Grazing Resevers and Cattle routes	Forestry	38,000,000	36,169,819	50,000,000
50	70435	Electrification Project at Kore Phase II Rehabilitation of Poles from Tage to Hago,Duma-dumin Toka,Aska,Gafasa, Shuanak Babba, Kaigamari, Malamawar Aawaso, Busori and D/Kyaure Villages	Electrical Section	5,000,000	-	-
51	70435	Installation of 200KVA Transformers at Kiri Malamawa,Zago and Kafin Hausa General Hospital	Electrical Section	#REF!	#REF!	#REF!
52	70435	Rehabilitation of electricity lines from Cross - Kwatalo-Bujaye, Kullumi - Ruba, Yanarman - Kwazalewa and Kwanar Sarawa - Atisir	Electrical Section	#REF!	#REF!	#REF!
53	70435	Purchase of 200KVA Transformers for Kiri, Malamawa and Zago	Electrical Section	#REF!	#REF!	#REF!
54	70435	Extension Of Electricity From K/Hausa to Agura and K/Hausa to Slaughter House	Electrical Section	#REF!	#REF!	#REF!

55	70435	Purchase and installation of 200KVA Transformer at Unguwar Mai Kwalabe K/Hausa	Electrical Section	#REF!	#REF!	#REF!
56	70435	Rehabilitation of Electricity Lines From Kwanar Dundu to Bulangu	Electrical Section	#REF!	#REF!	#REF!
57	70435	Provision of Solar Lightening at PHC Office	Electrical Section	#REF!	#REF!	#REF!
58	70435	Purchase of Generator for Streetlight at K/Hausa and Bulangu	Electrical Section	15,000,000	-	15,000,000
59	70435	Provision of Solar Lightening System at Newly PHC at K/Hausa	Electrical Section	#REF!	#REF!	#REF!
60	70435	Electrification projects at each 11 wards	Electrical Section	#REF!	#REF!	#REF!
17	70451	Purchase of 4No. Vehicles to the Office of the Chairman, Vice Chairman, Sec, Council leader and DAGS	Admin & General services	20,000,000	-	30,000,000
18	70451	Procurement of Operative Vehicle (Golf Wagon)	Admin & General services	70,000,000	-	25,000,000
19	70451	Purchase of Black Golf Wagon Utility Vehicle to Vigillante	Admin & General services	10,000,000	-	50,000,000
20	70451	Purchase of One Motor Cycle For Despatch Reder & Yan Bulala (on-going)	Admin & General services	20,000,000	-	10,000,000
21	70451	Purchase of official vehicle to the office of the Chairman (Jeep PRADO)	Admin & General services	10,000,000	-	20,000,000
22	70451	purchase of 5 no.s motorcycle for ODF SUSTAINABILITY	Admin & General services	2,000,000	-	-
		705 - Environmental Protection		#REF!	#REF!	#REF!
83	70521	Construction of Drainage at Hago, Dawasa layout, Sarawan	Lands & Survey	#REF!	#REF!	#REF!
84	70521	Construction of Drainage at Ruba	Lands & Survey	#REF!	#REF!	#REF!
85	70521	CONTROL OF Erosion at Kafin Hausa LGA	Lands & Survey	#REF!	#REF!	#REF!
86	70521	Construction of drainage at Marawa Kwazalewa	Lands & Survey	#REF!	#REF!	#REF!
		706 - Housing and Community Amenities		#REF!	#REF!	#REF!
24	70611	Renovation of District Head House at Bulangu and K/Hausa	Building Section	-	-	30,000,000

25	70611	General Renovation of 4No. Staff Quarters & 3No. Boys Quarters	Building Section	50,000,000	1,310,000	50,000,000
26	70611	Renovation of Duplex House at K/Hausa	Building Section	#REF!	#REF!	#REF!
27	70611	Wall Fencing of NYSC Lodge at K/Hausa	Building Section	50,000,000	-	50,000,000
28	70611	Provision of Furniture to NYSC lodge at K/Hausa	Building Section	10,000,000	-	10,000,000
29	70611	Construction of Town Hall at K/Hausa	Building Section	#REF!	#REF!	#REF!
30	70611	Furnishing of L.G. PHC Office Complex at K/Hausa	Building Section	5,000,000	-	15,000,000
31	70611	Re-construction of L.G quarters at SWETO Qtrs K/Hausa	Building Section	5,000,000	-	5,000,000
32	70611	Re-construction of NYSC Lodge at Sabon Gida	Building Section	7,000,000	-	7,000,000
33	70611	Construction of Guest, Town Hall at Bulangu	Building Section	#REF!	#REF!	#REF!
34	70611	Furnishing of NYSC lodge	Building Section	10,000,000	-	10,000,000
35	70611	Construction of Two Midwifery House at Mezan and Ramfa	Building Section	10,000,000	-	10,000,000
36	70611	Construction of NYSC lodge at Sarawa	Building Section	66,470,000	32,735,002	-
37	70611	Construction of 8No. District Head Houses at Kafin Hausa L.	Building Section	10,000,000	-	10,000,000
38	70611	Construction of NYSC lodge at Bulangu	Building Section	#REF!	#REF!	#REF!
39	70611	External work at guest house Dutse	Building Section	#REF!	#REF!	#REF!
67	70630	Purchase of Submersible Pumps	Rural Water Supply	#REF!	#REF!	#REF!
68	70630	Purchase of Hand Pumps Materials	Rural Water Supply	#REF!	#REF!	#REF!
69	70630	Purchase of water pump generators for K/Hausa Main, Shagari qtrs. and Kore pump pump stations	Rural Water Supply	#REF!	#REF!	#REF!
70	70630	Construction of 6No. Hand pumps across each of the Eleven	Rural Water Supply	#REF!	#REF!	#REF!
71	70630	Reticulation at Dawasa, Aguran Kujera, Yandarman Makada	Rural Water Supply	#REF!	#REF!	#REF!
72	70630	Conversion of Motorized Water Scheme to Solar powered Scheme at Shakato, Baushe and Two Others	Rural Water Supply	#REF!	#REF!	#REF!
73	70630	Provision of Water Supply at PHC	Rural Water Supply	#REF!	#REF!	#REF!
74	70630	Conversion of Hand Pump to Solar Within 11 Wards of Local	Rural Water Supply	#REF!	#REF!	#REF!
75	70630	Provision of Water Supply to NYSC Lodge	Rural Water Supply	#REF!	#REF!	#REF!
76	70630	Provision of Water Supply to the Great BHCS	Rural Water Supply	#REF!	#REF!	#REF!
77	70630	Construction of 1No. Hand Pump at Newly PHC Office	Rural Water Supply	#REF!	#REF!	#REF!

78	70630	Construction of Hand pump at Baushe, Kamagatawa, Gaya, Gwargozo and Hadagwaigwai and K/Hausa Layout	Rural Water Supply	#REF!	#REF!	#REF!
79	70630	Construction of 5 No. complete solar package within the Local Government	Rural Water Supply	#REF!	#REF!	#REF!
80	70630	Conversion of motorised water scheme to solar powered scheme at Gafaya	Rural Water Supply	#REF!	#REF!	#REF!
81	70630	Construction of solar power water scheme at Duwameri,Auno, Shamakeri, Zangon Kanya, Kununu and 2 othe places	Rural Water Supply	#REF!	#REF!	#REF!
82	70630	Construction of hand pump at Waryam, Timbai, Bukuwari, yayari, jama'ar mezan and yalwa	Rural Water Supply	#REF!	#REF!	#REF!
16	70661	Land Compensation	Lands & Survey	3,500,000	3,100,000	30,000,000
			707 - Health	#REF!	#REF!	#REF!
94	70740	Purchase if insecticide treated mosquitlo net to pregnant women.	Health	-	-	67,000,000
95	70740	Construction of Health Post at Aduwa & Kauzawa	Health	#REF!	#REF!	#REF!
96	70740	Construction of Primary Health Care Office at K/Hausa	Health	-	-	10,000,000
97	70740	Construction of Public Convienece at Market and Motor K/Hausa and Bulangu	Health	#REF!	#REF!	#REF!
98	70740	Renovation of PHC Facilities at Gurgun Daho and Zago	Health	10,000,000	-	10,000,000
			708 - Recreation, Culture and Religion	#REF!	#REF!	#REF!
101	70810	Renovation of women center at K/Hausa and Bulangu on going	Information, Youths, Sports &	#REF!	#REF!	#REF!
102	70810	Youth Empowerment	Information, Youths, Sports &	#REF!	#REF!	#REF!
103	70810	Purchase of relief materials	Social Welfare	#REF!	#REF!	#REF!

104	70810	Construction of Mini Stadium (Plase I) at K/Hausa	Information, Youths, Sports &	#REF!	#REF!	#REF!
105	70810	Purchase of Sport Equipment	Information, Youths, Sports &	#REF!	#REF!	#REF!
106	70810	Social Security Intervention Programme	Social Welfare	#REF!	#REF!	#REF!
99	70830	Purchase of information equipments	Information, Youths, Sports &	10,000,000	5,000,000	15,000,000
1	70841	Construction of Friday Mosque at Kafin Hausa, Bulangu, Gandun Sarki, Sarawa, Gafaya and Sabongidan Mezan	Building Section	25,000,000	-	45,000,000
2	70841	Completion of Daily Prayer Mosque at Kore, zangon Kanya and Bujaye	Building Section	150,000,000	269,252,800	200,000,000
3	70841	Completion of Juma'at Mosque at G/Sarki, Sarawa, gafaya, S/Gidan Mezan	Building Section	-	-	-
4	70841	Walfencing of K/Hausa Grave Yard (Phase I) on-going	Building Section	27,000,000	-	#REF!
5	70841	Community Development Fund(polling Unit projects/progrmmes)	Building Section	2,500,000	-	200,000,000
6	70841	Construction of Five daily prayer at Saltanmawa, Tuminjira, K/Fada, Takai Gari, Dungu, Duwameri Tsangaya and other locations	Building Section	#REF!	#REF!	#REF!
7	70841	Wall Fncing of K/Hausa and Bulangu Eid Ground	Building Section	106,393,395	-	-
8	70841	Construction of Friday Mosque at Malamawar Sateri and Kiri	Building Section	13,235,000	18,639,640	65,893,395
9	70841	Construction of Five daily Prayer Mosque at each 11 wards	Building Section	#REF!	#REF!	#REF!
10	70841	Construction of juma'at Mosque at lufuda, Chiyayi, G/Kargo, Sharbi.	Building Section	20,000,000	-	20,000,000
11	70841	Renovation of Juma'at Mosque at D/Toka, Sabon sara and Kwazalewa	Building Section	5,000,000	-	15,000,000
12	70841	construction of five daily prayers mosque at majeri, Giladimi, jigawar gabas, Kwatalo and sateri	Building Section	5,000,000	-	10,000,000
13	70841	Completion of dawaya Mosque	Building Section	-	-	20,000,000
			709 - Education	171,900,000	28,000,000	145,500,000

88	70912	Purchase/repairs of Schools furniture	Education	30,000,000	-	30,000,000
89	70912	Construction of 1 block of 2 classroom for Islamiyya primary school each at Sabon gari Abdallawa, Bujaye and Shakato	Education	10,000,000	-	10,000,000
90	70912	Construction of 1 block of 2 class rooms for Islamiyya school at Waloyi	Education	1,000,000	-	1,000,000
91	70912	Contribution for the Construction of Classroom and Office at Autatuwa and Tage	Education	75,000,000	28,000,000	40,000,000
92	70912	Contribution for the Construction of One Block of Two Classroom and Toilet at D/Toka JSS	Education	5,700,000	-	14,000,000
93	70912	Contribution for the Construction of 1 block of 2 classroom at Shaunar Makera, Gidan taura and Alimawa	Education	50,000,000	-	50,000,000
87	70912	2% Contribution to Jigawa State University	Education	200,000	-	500,000

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

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

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

23010112			Purchase of office Furniture and Fittings			
23010113			Purchase of Computers			
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			

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

23010126			Purchase of Sporting / Gaming Equipment			
23010127			Purchase of Agricultural Equipment			
23010128			Purchase of Security Equipment			
23010129			Purchase of Industrial Equipment			
23010130			Purchase of Recreational Facilities			
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			

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

23010143			Purchase of Workshop Tools / Equipment			
23010144			Purchase of Heavy Plants and Equipment			
23010145			Acquisition of Tertiary Education Assets (Construction and Facilities)			
23010146			Purchase of Other ICT equipment			
23010147			Purchase of office Equipment			
2302			CONSTRUCTION / PROVISION			
230201			Construction/Provision of Fixed Assets - General			
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			

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

23020110			Construction / Provision of Fire Fighting Stations			
23020111			Construction / Provision of Libraries			
23020112			Construction / Provision of Sporting Facilities			
23020113			Construction / Provision of Agricultural Facilities			
23020114			Construction / Provision of Roads			
23020115			Construction / Provision of Rail-Ways			
23020116			Construction / Provision of Water-Ways			
23020117			Construction / Provision of Air-Port / Aerodromes			
23020118			Construction / Provision of Infrastructure			
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			

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

23020126			Construction/Provision of Cemeteries			
23020127			Construction of ICT Infrastructures			
23020128			Construction of Dams			
23020129			Construction of Irrigation Canals			
23020130			Construction / Provision of Boundary Pillars			
23020131			Construction/Provision of Religious Structures			
23020132			Construction/Provision of Other Institutional Structures			
23020133			Construction/Provision of Public Convenience			
23020134			Grazing Reserves Development			
23020135			Micro Credit and Business Start-up Support			
23020137			Artisan Training / Skill Acquisition			
23020138			Recapitalization and Investments			
23020139			Construction of Bridges and Culverts			
23020140			Construction of Drainages, Barrages & other Erosion Control Structures			

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

23020141			Development of Health Training Institutions			
23020142			Provision of Sanitation Facilities			
23020143			Development of Fadama Lands			
23020144			Development of Agriculture			
2303			REHABILITATION / REPAIRS			
230301			Rehabilitation/Repairs of Fixed Assets - General			
23030101			Rehabilitation/Repairs of Residential Buildings			
23030102			Rehabilitation/Repairs – Electricity			
23030103			Rehabilitation/Repairs – Housing			
23030104			Rehabilitation/Repairs - Water Facilities			
23030105			Rehabilitation/Repairs-Hospitals/Health Centres			
23030106			Rehabilitation/Repairs - Public Schools			
23030109			Rehabilitation / Repairs - Fire Fighting Stations			
23030110			Rehabilitation / Repairs – Libraries			

GARKI Local Government
2023 Approved Estimates - Capital Expenditure

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

23030111			Rehabilitation / Repairs - Sporting Facilities			
23030112			Rehabilitation / Repairs - Agricultural Facilities			
23030113			Rehabilitation / Repairs – Roads			
23030114			Rehabilitation / Repairs – Railways			
23030115			Rehabilitation / Repairs - Water-Way			
23030116			Rehabilitation / Repairs - Air-Port / Aerodromes			
23030118			Rehabilitation / Repairs - Recreational Facilities			
23030119			Rehabilitation / Repairs - Air Navigational Equipment			
23030121			Rehabilitation / Repairs of office Buildings			
23030122			Rehabilitation/Repairs of Boundaries			
23030123			Rehabilitation/Repairs- Traffic /Street Lights			
23030124			Rehabilitation/Repairs- Markets/Parks			
23030125			Rehabilitation/Repairs- Power Generating Plants			
23030126			Rehabilitation/Repairs of Cemeteries			

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

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			
23040101			Tree Planting			
23040102			Erosion & Flood Control			
23040103			Wildlife & Nature Conservation			
23040104			Industrial Pollution Prevention & Control			
			Water and Environmental Pollution Prevention & Control			

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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	

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			
23050107			Margin for increases in Costs			
23050108			Capacity Building / Human Resource Development			
23050110			Procurement of Livestock			
23050111			Veterinary Clinic Assets			

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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	

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			